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PUBLIC SCHOOL FINANCE

· MINISTRY OF EDUCATION ·

in BRITISH COLUMBIA

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British Columbia

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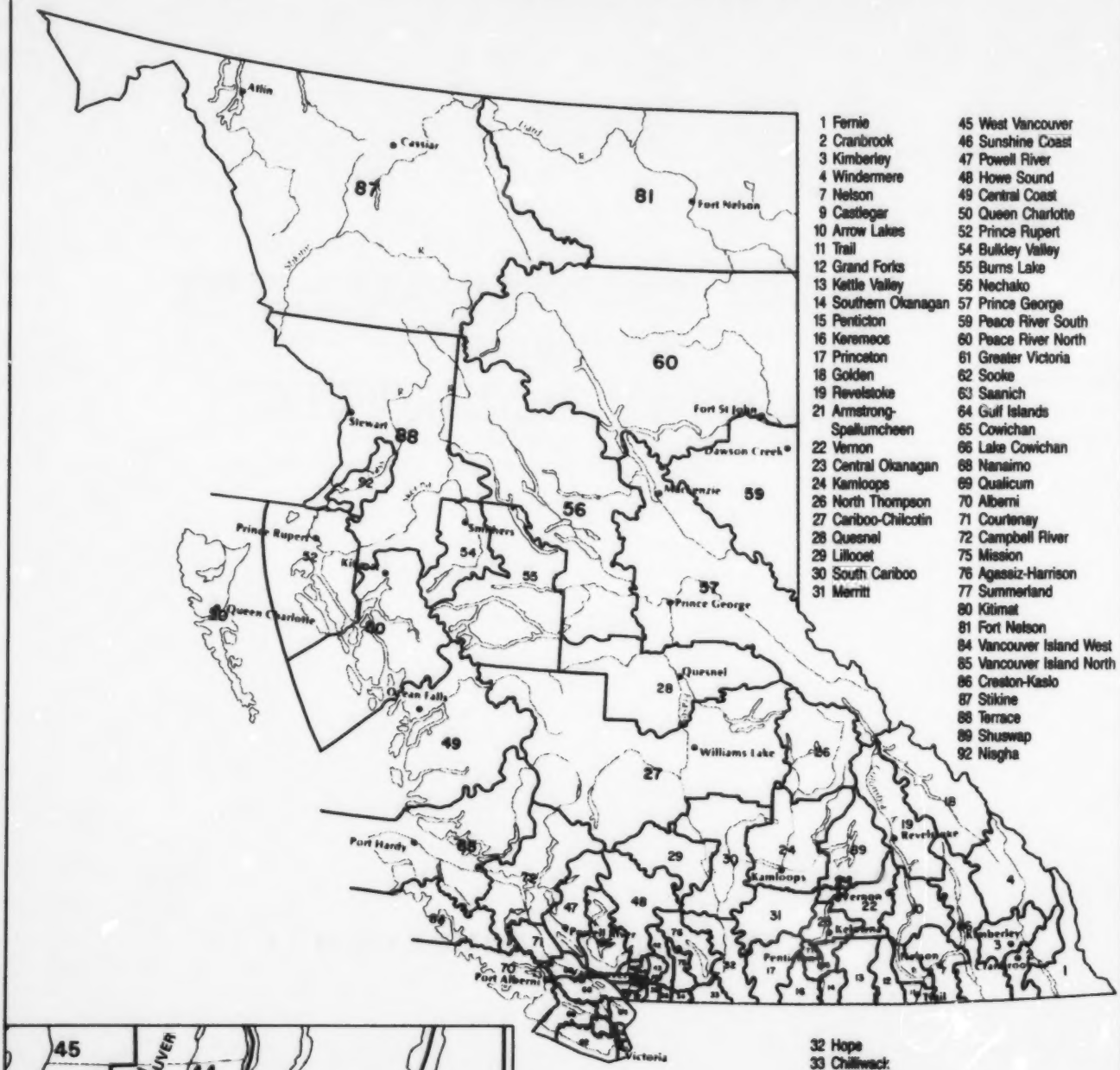
PUBLIC SCHOOL FINANCE IN BRITISH COLUMBIA

• MINISTRY OF EDUCATION •

BRITISH COLUMBIA SCHOOL DISTRICTS



1 Fernie
2 Cranbrook
3 Kimberley
4 Windermere
7 Nelson
9 Castlegar
10 Arrow Lakes
11 Trail
12 Grand Forks
13 Kettle Valley
14 Southern Okanagan
15 Penticton
16 Keremeos
17 Princeton
18 Golden
19 Revelstoke
21 Armstrong-Spallumcheen
22 Vernon
23 Central Okanagan
24 Kamloops
26 North Thompson
27 Cariboo-Chilcotin
28 Quesnel
29 Lillooet
30 South Cariboo
31 Merritt
45 West Vancouver
46 Sunshine Coast
47 Powell River
48 Howe Sound
49 Central Coast
50 Queen Charlotte
52 Prince Rupert
54 Bulkley Valley
55 Burns Lake
56 Nechako
57 Prince George
59 Peace River South
60 Peace River North
61 Greater Victoria
62 Sooke
63 Saanich
64 Gulf Islands
65 Cowichan
66 Lake Cowichan
68 Nanaimo
69 Qualicum
70 Alberni
71 Courtenay
72 Campbell River
75 Mission
76 Agassiz-Harrison
77 Summerland
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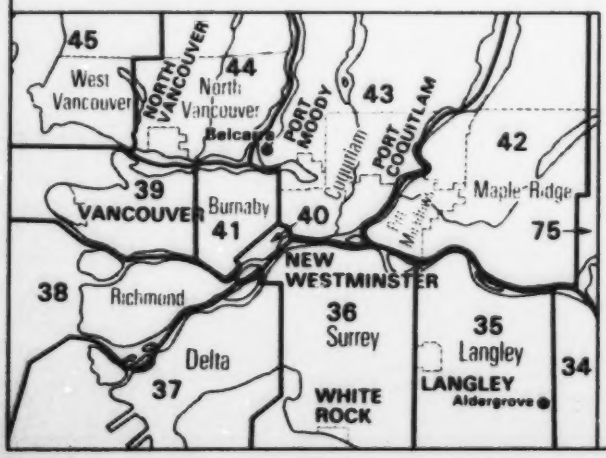

32 Hope
33 Chilliwack
34 Abbotsford
35 Langley
36 Surrey
37 Delta
38 Richmond
39 Vancouver
40 New Westminster
41 Burnaby
42 Maple Ridge-Pitt Meadows
43 Coquitlam
44 North Vancouver

Province of British Columbia
Ministry of Education

Revised: January, 1988

DK-870

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PUBLIC SCHOOL FINANCE IN BRITISH COLUMBIA

BACKGROUND AND OVERVIEW

British Columbia has approximately 471,000 public school students enrolled from kindergarten to grade 12. More than half of these are concentrated in the metropolitan areas of Vancouver and Victoria. In the province's 75 school districts (See Figure 1), enrolments range from as few as 360 students in rural areas up to 49,000 students in Vancouver.

The Ministry of Education prescribes core curricula, supplies basic textbooks and sets provincial graduation examinations. The 75 school boards employ teachers and operate schools and may supplement provincial programs and curricula as they see fit to meet the needs of their districts.

This publication explains the current method of funding B.C.'s public school system. It provides:

1. An overview of the purpose of education funding systems;
2. A comprehensive description of current education financial management practices in the province and the reasons for those practices; and
3. An assessment of how the B. C. Financial Management System addresses the general goals set out for education funding systems.

This document is intended to provide a convenient reference for school trustees, educators and interested members of the general public who wish to understand the system of public finance of education in British Columbia. The illustrations used are only a "snapshot" to show various components of the system and should not be interpreted as limiting the applicability of these features.

THE PURPOSE OF EDUCATION FUNDING

Introduction

In most countries of the world, society assumes some financial responsibility for educating its youth. This is because the benefits of education accrue not only to the individual who is educated but to society as well. The social and economic benefits may include:

- a more productive labour force;
- a citizenry more active in national, international and governmental affairs and more active and responsible within the family, community, nation and the world; and
- an enriched human culture.

If individuals were responsible for financing their own education, they would be able to educate themselves only to the limit of their available resources. Wealthy people would be able to purchase more education. Education would not be as widely and equally distributed in the population. Some talented people would not be able to contribute to society to their maximum potential simply because of their inability to purchase a quality education.

To offset these problems, society assists in the financing of education. In Canada, public school education is supported by both local and provincial levels of government. In most cases, control and funding is shared between provincial governments and locally elected school boards. The extent to which the provincial government assumes financial responsibility for education and controls what is taught varies from province to province. There is also variation in the power of school boards to tax locally to support their educational program.

Equity in Education Funding

Provinces are involved in the support of education not only to provide adequate funds, but also to ensure equity in the school systems.

Citizens usually feel that all students within a jurisdiction should have similiar access to a basic education, regardless of where they live in the province or their ability to pay. If the provincial government were to supply all the funding, this could be achieved by taxing across the province and ensuring that all students receive the same services.

However, it is hard to deliver the "same" services in both urban and remote areas. A provincial government will rarely claim it can fully estimate and provide for the wishes of every local populace. Thus, school boards are normally given some authority to tax locally for programs that exceed what the government deems to be required.

When local taxation is permitted or encouraged, inequalities emerge due to variations in local tax bases. School districts with relatively large tax bases can offer more expensive programs than can other districts. To balance these inequalities, various funding formulae are employed to adjust the amount each local school board receives from the provincial government. These formulae attempt to recognize not only variations in costs of providing services, but also variations in the abilities of school boards to raise funds locally.

Specific Aims of Education Funding

Out of the general issues which confront the funding of education, discussed above, a number of specific considerations come into focus which must be dealt with by central agencies.

The way in which each of the provinces attempts to deal with these key issues varies, depending on several factors including the political environment and the resources available in the province.

On the issue of ***pupil equity*** across the system, a provincial government must deal with the questions of:

1. **What constitutes the basic or adequate education program for each district to which all students should have access, in light of the goals and expectations of society and the changing needs of its economy?**

In a school system where all districts have similar characteristics, class size could be the yardstick used to gauge the services to pupils. However, when school districts have different socio-geographic patterns, a uniform class size is inappropriate in some cases and impossible in others. For example, special needs pupils require more attention than regular pupils or a remote school may have only 12 students in its catchment area.

What is considered basic education changes. For example, a basic education must now include exposure to and some familiarization with computer technology.

2. **What level of funding is required to deliver a basic education program in each local jurisdiction?**

Costs vary between districts. For example, salaries vary because some areas have experienced, highly qualified teachers, while other areas have young teachers with minimal qualifications. Teachers require materials and equipment to instruct pupils. The cost of purchasing and transporting equipment and materials varies over the province, as does the cost of repair. The wear and tear on buses is greater on gravel than on pavement. The price of heating oil varies.

Any agency that funds education must also have a means of monitoring whether the system is being run in a cost effective manner and producing the desired results. It must therefore find answers to the question:

3. **How can funding be provided efficiently and in a cost-effective manner, so that resources allocated have some connection with results achieved?**

While it is difficult to draw direct relationships between the level of resources allocated and the desired educational outcomes, a funding system should attempt to ensure that what is being paid for substantially achieves the educational goals set out.

A number of issues revolve around who should pay for the basic education program.

On the question of accountability, as it relates to decisions on what the education program will be:

4. **How can the provincial government design a funding system that achieves the goals of equal access to basic education and yet makes local school boards financially accountable for their decisions regarding their own particular educational program?**

On the issue of who should pay how much, provincial governments must focus on what constitutes a fair tax system for property owners:

5. **How much should the basic education program be supported by local property taxes, in comparison with income taxes (and other provincial general revenues) and how should "ability to pay" affect the distribution of education property taxes?**

The simplest approach to education property tax would be to levy a province-wide uniform tax rate based on the assessed values of property. This would result in all property owners paying an equal percentage of their assessed value in school tax.

But a comparison of the 144 jurisdictions in the province reveals that average assessed values vary widely within the province, from an average of

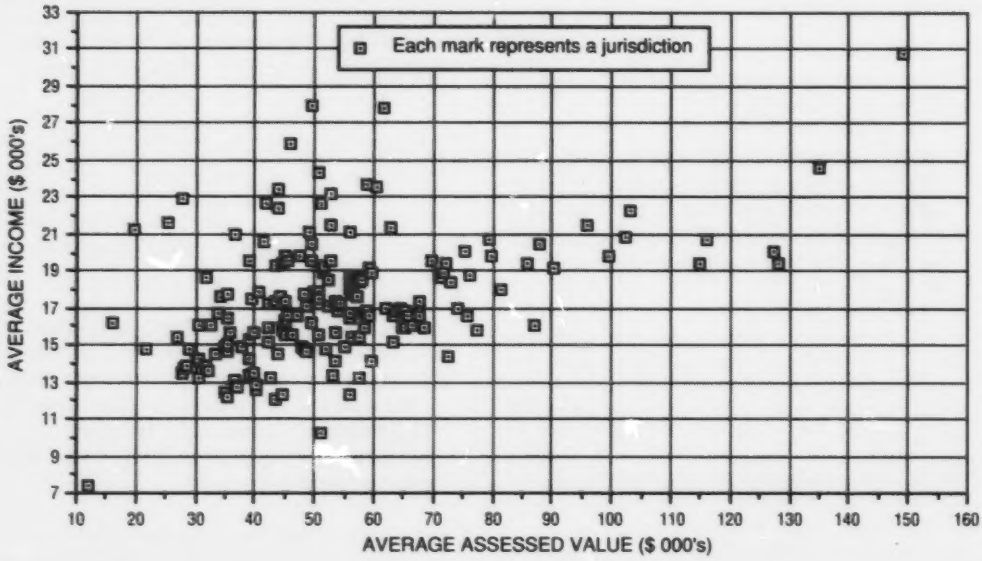
$10,000 per pupil to $150,000 per pupil, a factor of 15 (see Figure 2). Consequently, under a uniform tax rate system, districts will generate very different amounts of funds.

The taxing of property for education also takes assessed value of property as the appropriate measure of the ability to pay, and that assumption has been questioned increasingly. Figure 2 also plots average income on the vertical axis and shows much less variation in average income over the province, from $7,000 to $31,000, a factor of 4.5.

To temper the impact of these variations, the provincial government adjusts its grants to achieve a better balance between education funding available to property-rich and property-poor districts. By using a formula that tends to set higher tax rates in districts with low average assessed values, the Province aims to fulfill the goals of both pupil equity and tax equity.

Figure 2

Relationship of Income and Average Assessed Values by Jurisdiction in B. C., 1984



On the issue of local autonomy:

6. Should local authorities be able to tax locally for programs above and beyond the basic education program?

For two reasons, most central agencies allow local authorities to raise funds beyond levels established in the provincial funding system.

First, it is difficult to identify the unique financial requirements of each school district. A system which did so would be extremely complex and would require excessive information on individual schools or pupils. For example, the cost of operating and maintaining a school building is unique to each school. It depends on the age of the building, where it is located in the community, and the types of construction, paint, and workmanship.

Second, in some areas, parents, pupils and the general public are willing to pay more to obtain additional educational services. In order to reflect local preferences, school boards are able to add services which are not included in the government-defined amounts.

Education finance is administered by the Ministry of Education under the legislative authority of the *School Act* and the *Education (Interim) Finance Act.*

Objectives

In developing the current financial management system for education, the Province addressed the general aims of education funding described earlier under the "Purpose of Education Funding".

First, the Ministry established provincial standards of educational service in order to determine the level of resources needed to provide essential programs and focused the discussion on appropriate levels of service and not simply the availability of resources.

Second, the Province also established budget and information systems that would help to ascertain the cost of these levels of service. With these two systems, the Province gained the ability to simulate the financial impact of funding educational objectives and also the ability to assess the impact of provincial funding decisions on these education objectives.

Finally, the Province developed a funding system that differentiated between the cost of providing the provincially established standards of educational service and those costs that were established by the school boards through their budgets. As a result, a distinction was made between taxes required to support provincial levels of service for which the Province was accountable and those required to support locally developed initiatives.

System Components

The new system consists of five inter-related sub-systems, illustrated in Figure 3, including:

1. An information system;
2. A fiscal framework system used to determine the cost of the provincial standards of educational service;
3. A budget system which shows projected revenues and expenditures by educational activity;
4. A funding system under which every district receives a basic level of provincial support for its shareable operating expenses, with additional funding provided on the basis of the district's wealth; and
5. An accounting system which records annual expenditures and revenues, and requires year-end audited financial statements, in a form which ties expenditures to educational activities.

Figure 3

The Financial Management System

Information System
July - October
Information is collected and processed:
- ❑ Previous year's audited expenditures
- ❑ Enrolments, staff, salaries

Fiscal Framework System
November - February
Fiscal Frameworks are calculated for school years:
- ❑ Current year's Fiscal Framework is recalculated to determine the revised grants to school districts in the current year.
- ❑ Next year's Fiscal Framework is calculated to indicate the amount of the school district's budget in which the Province is willing to share.

Budgeting System
January - March
School board budgets are prepared:
- ❑ Fiscal Frameworks are considered
- ❑ District revenues are examined
- ❑ District needs are identified

Funding System
April - May
School board budgets are finalized:
- ❑ Grants are established
- ❑ Boards review budgets
- ❑ Budgets adopted by bylaw and tax rates set

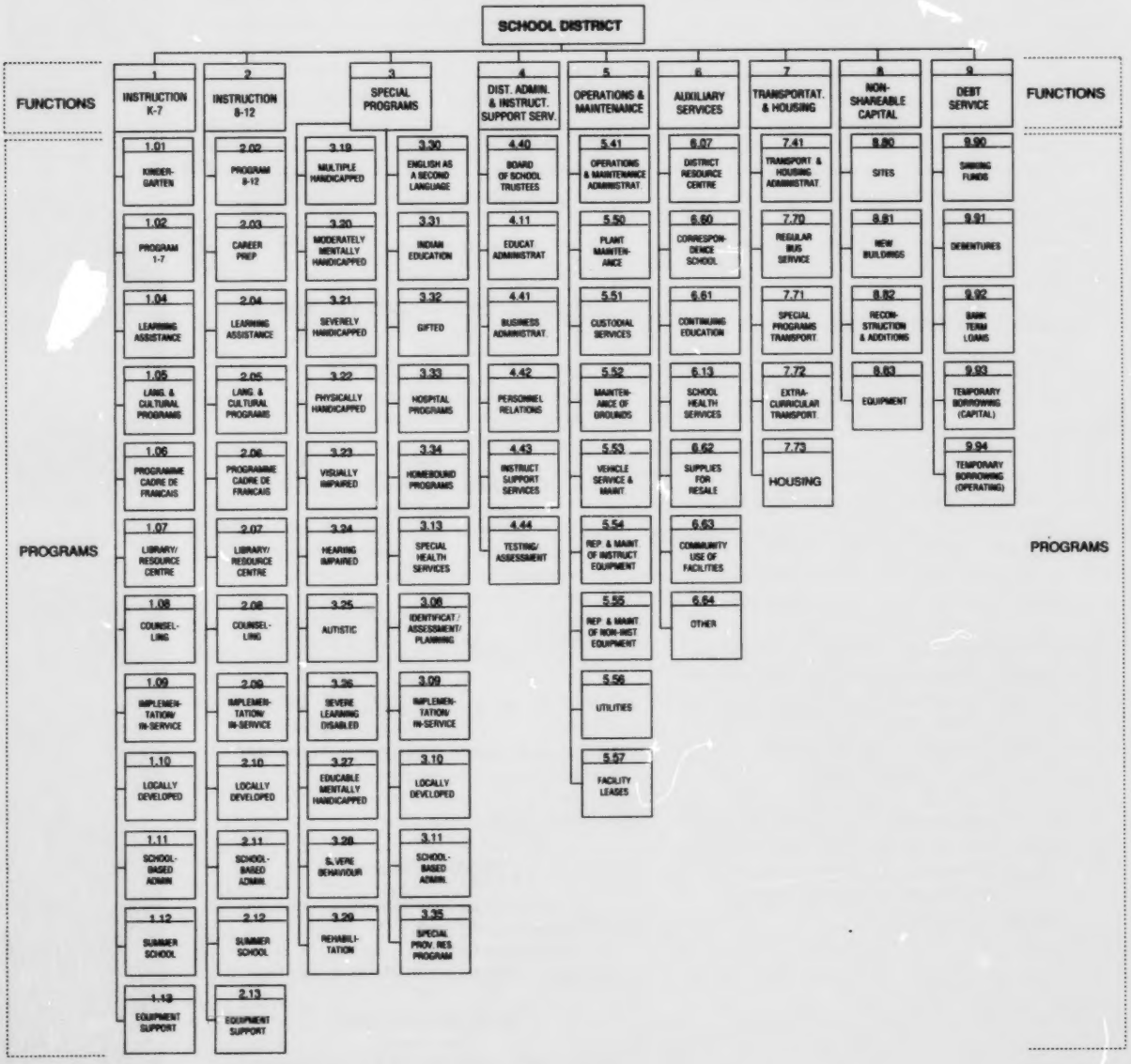
Accounting System
July - August
School boards submit audited financial statements detailing expenditures of previous year

The Information System - The Collection and Analysis of Data

The majority of information collected about the school system comes from school districts.

Some of the information is used to calculate the fiscal framework. Data used in these calculations include: enrolments; the number of schools; teacher salaries; the number of special programs and enrolments in those programs; and the number of trustees.

Forms are collected from schools and school districts twice during the school year. The majority of data are collected on September 30 and sent to the Ministry in October. Other data are collected on June 30.



The Fiscal Framework System - Determining What Ought to be Shared

One of the major problems encountered in any educational funding system is defining the cost of adequate levels of service.

The government sought a way to describe the cost of education in educational terms, rather than simply responding to requests for funding which were not clearly related to educational needs. The provincial government also sought to provide, across the province, as much equality of access to educational services as possible. As a result, the Ministry of Education introduced a model which attempted to describe an appropriate educational program, and to attach specific district costs to its delivery, in order to determine appropriate expenditure levels. In the research literature, such systems are referred to as "resource cost models". The resulting resource cost model is called the "Fiscal Framework". It consists of a description of educational services, called service levels, and a statement of the acceptable cost of delivering those services in each school district, called cost factors.

In combination, the two parts provide a method of determining what it should cost to deliver a provincially acceptable educational program in every school district in the province, based on provincially acceptable cost factors such as teacher salaries. The fiscal framework is designed to ascertain the cost of providing a provincial standard of educational service in each school district. This level of service is established by the Ministry in consultation with educators from the field. Approved service levels for all programs are published annually by the Ministry of Education. If school boards wish to provide service in excess of those described, they may do so, but the Province will share only in the cost of services described within the framework.

The fiscal framework divides educational activities that might occur in a district into seven functions. These broad educational service areas include:

1. Instruction K-7
2. Instruction 8-12
3. Special Education Programs
4. District Administration and Instructional Support Services
5. Operations and Maintenance
6. Auxiliary Services
7. Transportation and Housing

There are three additional functions included in total school district budgets but outside the bounds of operating budgets or the fiscal framework. They include:

8. Non-Shareable Capital
9. Debt Service.
10. Shareable Capital Allowance

The program budget structure is illustrated in Figure 4. The seven operating functions included in the fiscal framework involve the 73 programs listed under Functions 1-7.

The shareable cost of each program in the fiscal framework is determined by two factors, its service level and cost factor.

Service levels define the amount of an educational activity that the Province feels is required to deliver a standard level of educational service. Service levels account for the different sizes and characteristics of school districts. For example, large districts can operate larger schools with consequent economies of scale, while small districts cannot. Service levels, therefore, generally provide higher levels of service in small districts. Service levels are shown in Appendix A.

Cost factors reflect the estimated cost of providing in each district the service described in the service levels. The information system gathers data on school enrolments, teacher salaries, and other cost factors which affect the delivery of the benchmark program. Cost factors account for differences between districts. For example, the most significant cost factor, district instructional cost (teaching unit), is different for each district. Cost factors are contained in Appendix B.

The cost of each program in the fiscal framework is calculated using the service levels and cost factors (see Figures 5 and 6, page 8). The resulting allocations are summed to the function level. The total of the seven functions, plus local programs (an amount to provide for local discretion in offering the basic program) is the fiscal framework.

In addition to its role as a determinant of shareable amounts (the amount in which the province is willing to share costs), the fiscal framework plays a second important role. It is used to show when the system is not meeting educational standards, in either the form of service or the cost of delivery. Where education service or acceptable costs in the fiscal

framework differ from the public perception of what is required, the government is able to examine these services and costs and, if appropriate, alter those factors.

Through a careful annual review of the framework by senior personnel from school districts, the Ministry of Education is able to collect and organize all suggestions for changes and improvements. The Ministry determines the effects of proposed changes by estimating the cost or savings associated with each recommendation and the impact on each district. This enables a very clear understanding of the effects of any proposed changes.

Through the continuing cycle of review, implementation, and impact assessment, the framework plays a major role in the financial planning of public education in British Columbia.

Figure 5

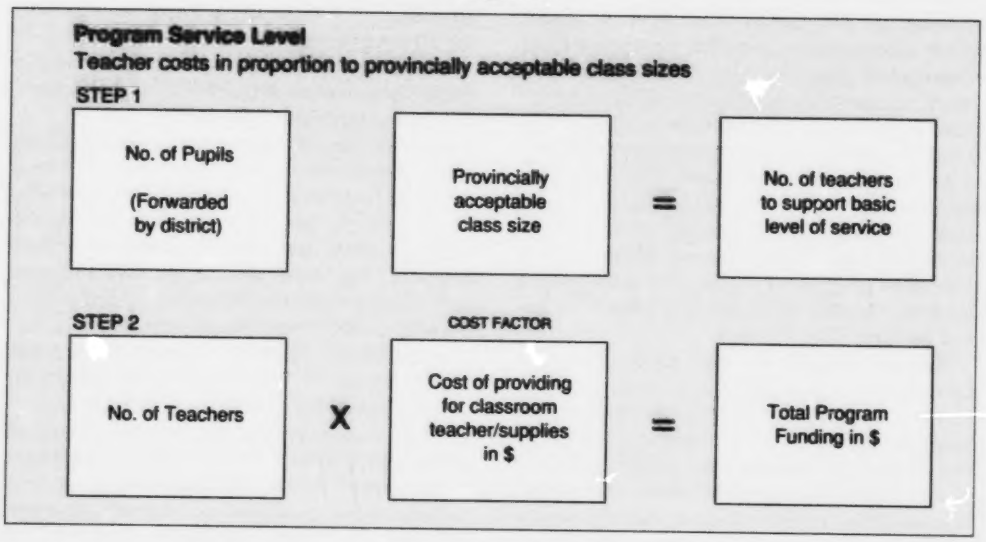
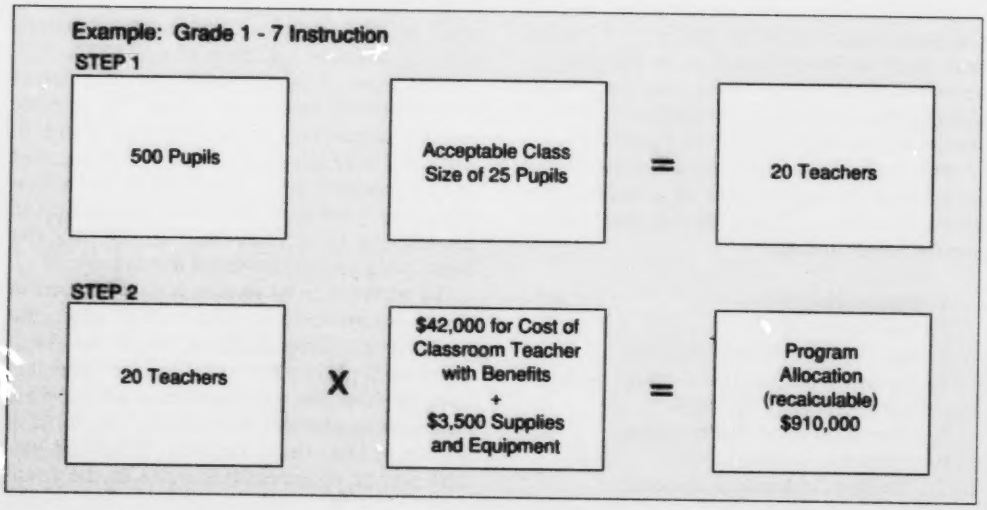


Figure 6



The Budget System - Priorizing, Planning and Proposed Expenditures

Planning

School boards report their expenditure plans using the same program budget employed in the fiscal framework. Boards budget on a school year (July-June) basis and adopt budgets prior to the beginning of the fiscal year in question.

Deciding on the Total Budget

School boards set their budgets based on perceived needs and the resources they feel are available in their district. These budgets are broken into three components: the operating budget; non shareable capital budget and the shareable capital budget. In turn, the operating budget has two parts: the fiscal framework and the supplementary operating amount. The supplementary amount is the amount that each school board budgets in excess of costs which are provincially approved and supports programs in excess of the provincial basic or benchmark programs.

While boards do not budget for them, the employer's contribution to the Teachers' Pension Fund and the cost of the Textbook Credit Allocation Plan (CAP) are paid on boards' behalf by the provincial government. These costs are added to fiscal frameworks to yield the sum of the shareable operating amount and 100% Provincially and Federally funded amounts. (See Appendix D.)

The provincial government also shares in the cost of most capital projects within districts, such as new schools, site acquisition or major facilities improvements. This takes the form of a contribution to debt service charges for capital projects and shareable capital allowance for minor capital projects. The district also pays part of this cost through local taxation.

There are also locally selected capital expenditures for which the local school district must pay the total cost through local taxation. For these capital items not eligible for shareable funding, the school district may add a non-shareable capital amount.

Thus, the amounts budgeted by or on behalf of a school board are expenditure plans involving all nine functions, and many programs. They can also be viewed as being made up of five parts:

The Budget System

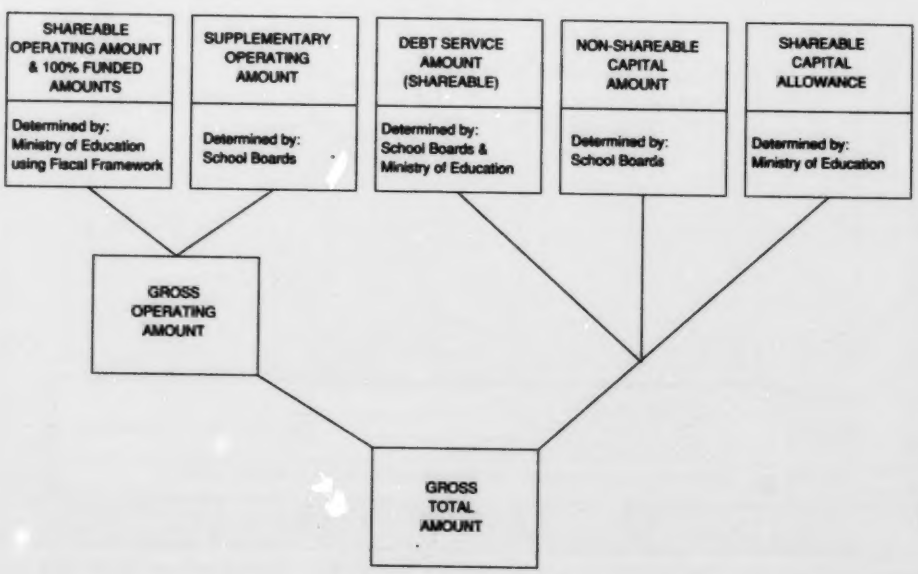

SHAREABLE OPERATING AMOUNT & 100% FUNDED AMOUNTS
Determined by: Ministry of Education using Fiscal Framework
SUPPLEMENTARY OPERATING AMOUNT
Determined by: School Boards
DEBT SERVICE AMOUNT (SHAREABLE)
Determined by: School Boards & Ministry of Education
NON-SHAREABLE CAPITAL AMOUNT
Determined by: School Boards
SHAREABLE CAPITAL ALLOWANCE
Determined by: Ministry of Education
GROSS OPERATING AMOUNT
GROSS TOTAL AMOUNT

Figure 7 provides a detailed breakdown of the Gross Total Amount or the amounts budgeted by or on behalf of school boards for the 1987/88 school year, and Figure 8 over 1981 - 88/89.

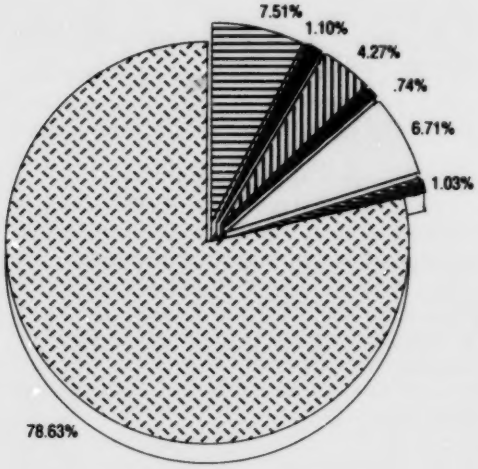


Figure 7

Amount Budgeted by or on Behalf of School Boards, 1988/89

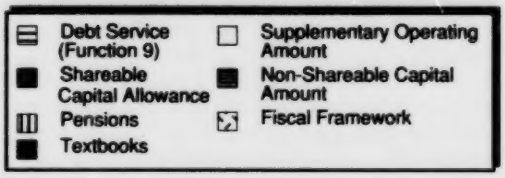
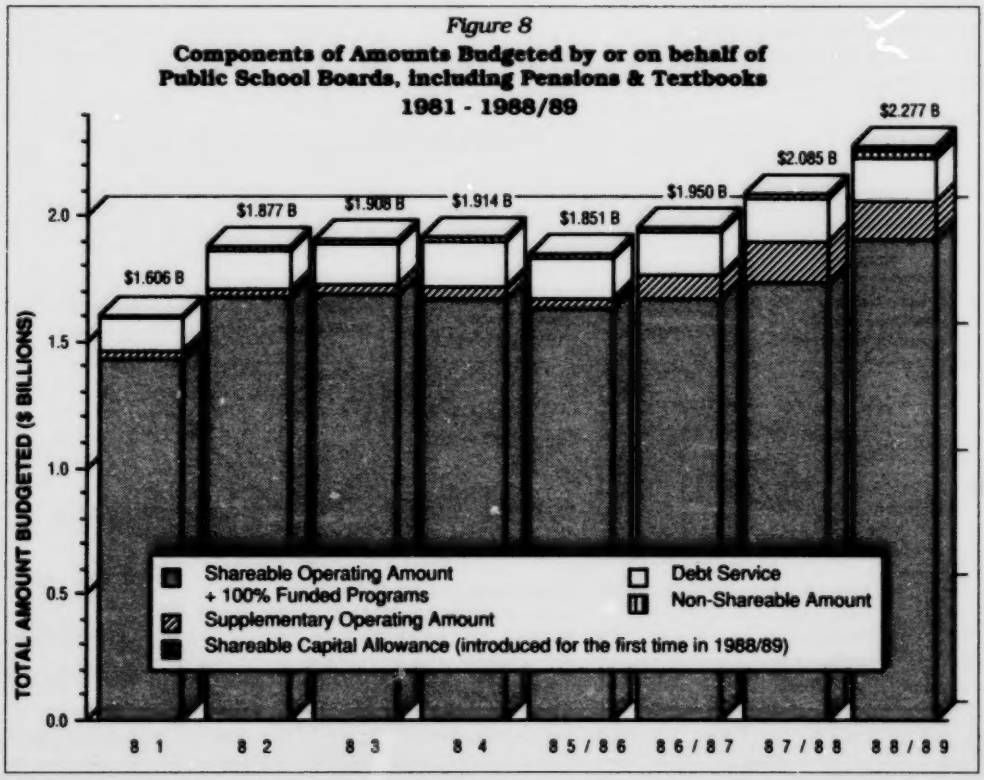


Figure 8

Components of Amounts Budgeted by or on behalf of Public School Boards, including Pensions & Textbooks 1981 - 1988/89



The Funding (Grant and Tax) System - The Province's Contribution to Shareable Operating Amounts

The System

The funding system in British Columbia is intended to ensure that all districts have sufficient funds to provide services identified in the fiscal framework without putting undue burden on individual property owners.

These funds come primarily from two sources: provincial grants and local residential property tax. The funding formula in British Columbia ensures that in no district is there an excessive burden on property owners in supporting the shareable operating amount.

The Process - Operating Amounts

Having determined the size of school districts' operating budgets and shareable operating amounts, the next step is to determine the grants to school districts.

Provincial grants for operating amounts may include: Base Grants; Shared Services Grants and Special Aid Grants.

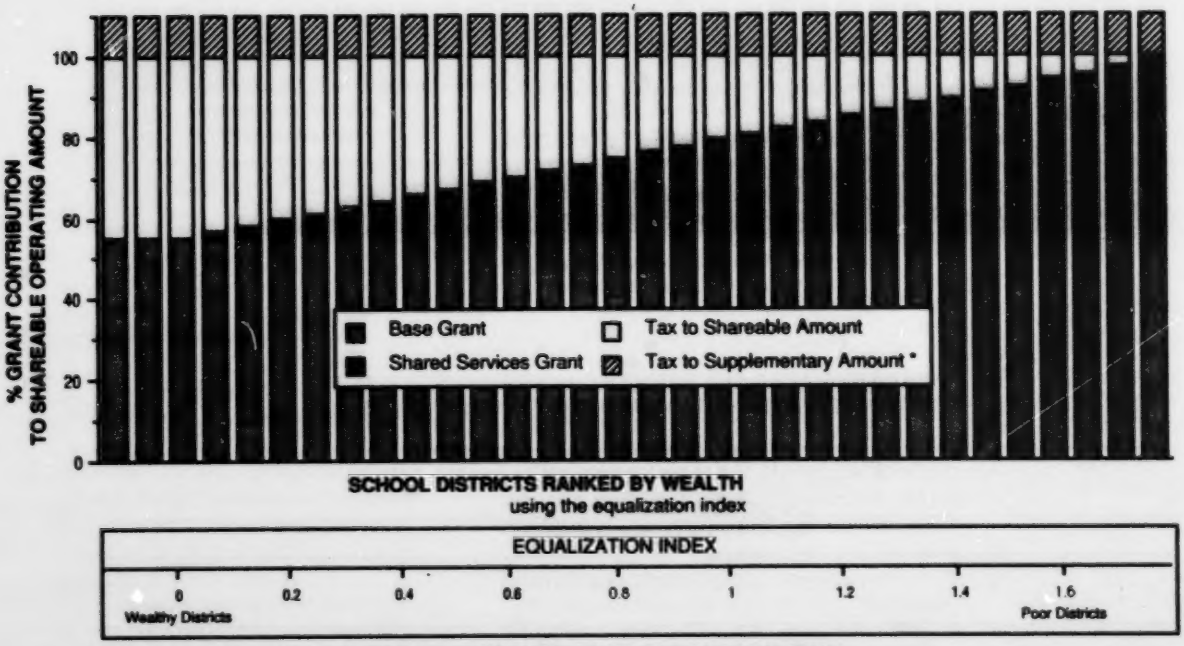
A base grant is provided to each district based on a fixed percentage of the district's shareable operating amount. This is currently 55 percent.

A shared services grant may be provided based on a formula which reflects the size of each district's shareable operating amount, and its ability to pay for services as measured by residential assessed property value per pupil. Districts with a high assessed value per pupil are considered able to raise most, if not all, of the remainder of the shareable operating amount through taxes. The formula places more provincial funds in districts which are relatively "poor". Figure 9 shows how the formula affects districts.

Appendix C describes in some detail how the formula is applied in determining the shared services grant.

Figure 9

Effect of Equalization Index on Shareable Operating Amount Paid by the Province



* As a percentage of the total, the Supplementary Amount varies from district to district.

Once the size of the provincial grant to support any school district's shareable operating amount has been determined, any remaining amount must be raised through the local taxation of residential properties. School boards may add to this tax by raising funds for the costs of programs they choose to offer beyond the provincial basic program. These supplementary amounts are paid for by local taxpayers.

Some support for supplementary amounts is provided by the Province to districts having very low residential property assessment bases. A supplementary grant called a Special Aid Grant is provided to such districts.

The Process - Capital Amounts

School boards must also charge local taxpayers for shareable and non-shareable capital expenses in the shareable capital expense. Debt service charges include principal and interest charges on money borrowed for specific, provincially-approved capital purposes, such as school construction and the purchase of school buses. The Province and the districts share the cost of such borrowing through a complex formula that reconstructs an assessment base that combines the residential and non-residential properties weighted for different classes of property. The average provincial share is currently 84%.

Non-shareable capital expenses include all major capital expenditures that are not approved as shareable, including maintenance vehicles and computing equipment.

Table 1

Sources of Revenue Budgeted by or on behalf of School Boards, 1988/89

REVENUE SOURCES:	$000	%
1. CONSOLIDATED REVENUE FUND		
Application:		
• Shareable Operating Amount	1,256,485	55.17
• Provincial Resource Programs	11,724	0.51
• Supplementary Operating Amount	321	0.01
• Debt Service	140,753	6.18
• Shareable Capital Allowance	17,231	0.76
• Homeowner Grants	298,912	13.13
• Textbook Allocation	16,819	0.74
• Teacher Pensions	97,257	4.27
CONSOLIDATED REVENUE TOTAL	1,839,501	80.78
2. RESIDENTIAL PROPERTY TAXATION		
Application;		
• Shareable Operating Amount	456,334	20.04
• Supplementary Operating Amount	112,163	4.93
• Debt Service	27,124	1.19
• Non-Shareable Capital Amount	25,113	1.10
• Shareable Capital Allowance	6,303	0.00
• LESS Homeowner Grant	(298,912)	-13.13
RESIDENTIAL PROPERTY TAX TOTAL	328,126	14.41
SUBTOTAL: NET EXPENDITURES BUDGETED BY OR ON BEHALF OF SCHOOL BOARDS	**2,167,627**	**95.18**
3. MISCELLANEOUS REVENUE AND SURPLUSES		
Application:		
• Shareable Operating Amount	61,773	2.71
• Supplementary Operating Amount	44,735	1.96
• Debt Service	3,151	0.14
MISCELLANEOUS REVENUE TOTAL	109,659	4.82
TOTAL: GROSS EXPENDITURES BUDGETED BY OR ON BEHALF OF SCHOOL BOARDS	**2,277,286**	**100.00**

Source and Application of Revenue

For the 1988/89 school year, an estimated $500 million of consolidated revenue will be raised through non-residential property taxation.

The remaining $1,339,501,000 will be raised through access to one or more of the following revenue sources:

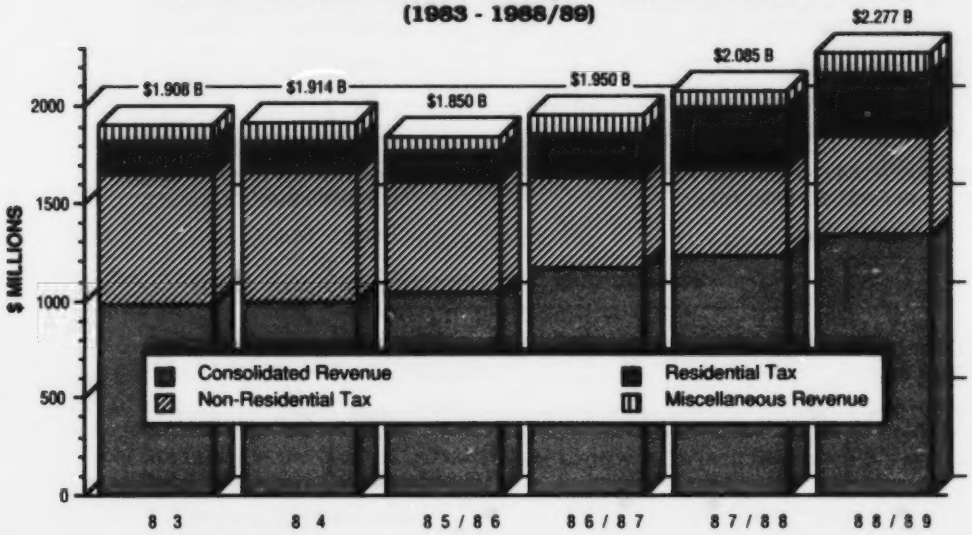
Major Sources of Revenue	Estimated Total Amount Raised in Prov. Yr. 1988/89 ($ in millions)
Personal Income Tax	$2,784
Corporation Tax	557
Social Service (Sales) Tax	1,657
Tobacco/Fuel/Liquor	1,173
Other	6,171

All grants and taxes described above are reduced, as appropriate, to reflect various miscellaneous revenues received for school operation. These presently reflect less than five per cent of total revenues.

Table 1 shows grants, taxes, and miscellaneous revenues required to fund the education system for 1988/89. Figure 10 shows the source of revenues from 1981 to the present.

Figure 10

Sources of Revenue for Amounts Budgeted by or on Behalf of Public School Boards, including Pensions and Textbooks (1983 - 1988/89)



Residential Taxation

Thus, school property taxes in any district are comprised of those amounts requisitioned for:

- that part of the provincially-approved basic education program (the shareable operating amount) not paid for by provincial grants or miscellaneous revenues;
- the cost of locally determined programs beyond the basic program;
- the district share of shareable capital costs; and
- the cost of non-shareable capital expenses.

The taxes that are to be requisitioned in the calendar year are determined by taking portions of the two school years with which the calendar year overlaps. The 1988 tax year, for example, raises taxes to fund a part of the 1987/88 school year and a part of the 1988/89 school year. The tax year January to December contains six months (January to

June) of the 1987/88 school year and four months (September to December) of the 1988/89 school year. Figure 11 shows how these fiscal years interlock and what percentages apply to each component of school district budgets for any given year. Figure 12 shows residential taxes, and their application, since 1981.

Figure 11
School, Calendar, and Fiscal Years Shown in Relation to Taxation Requirements

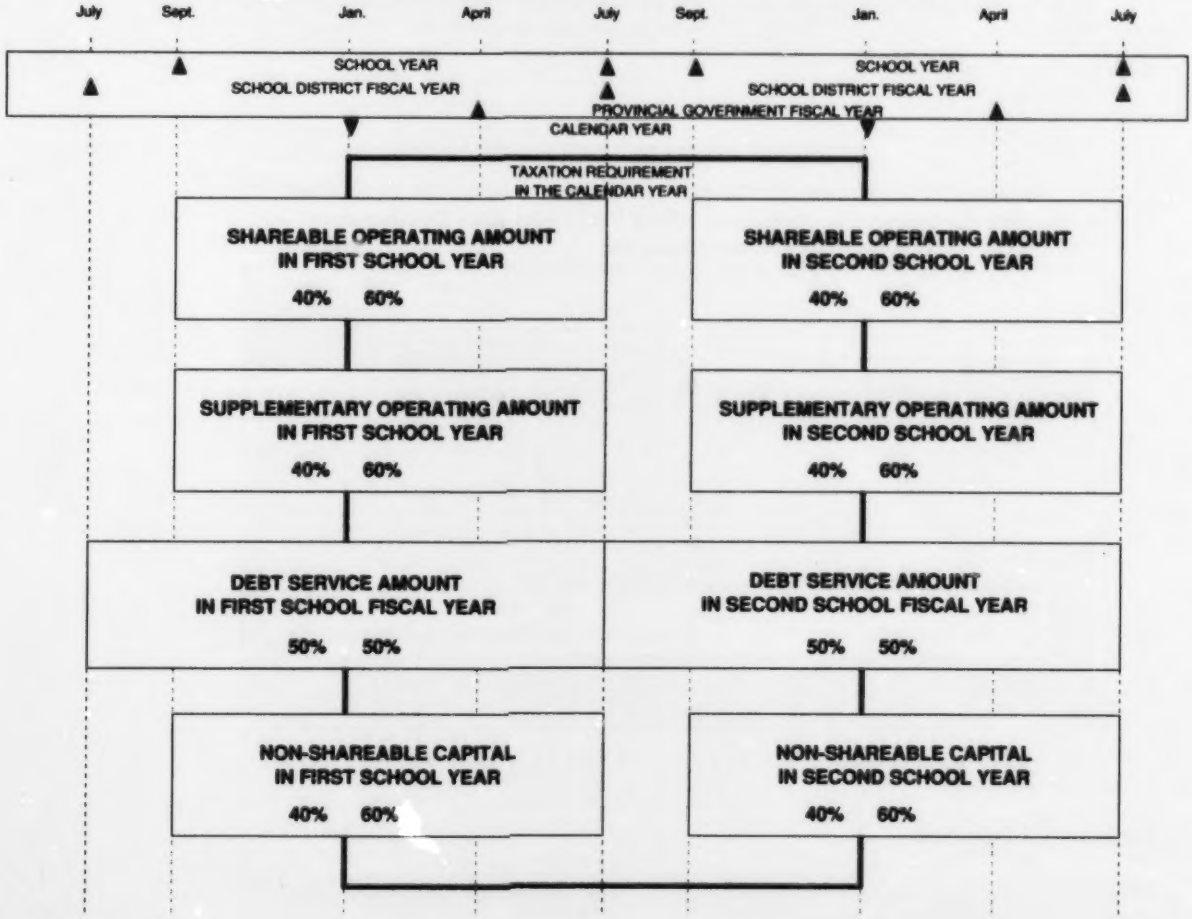
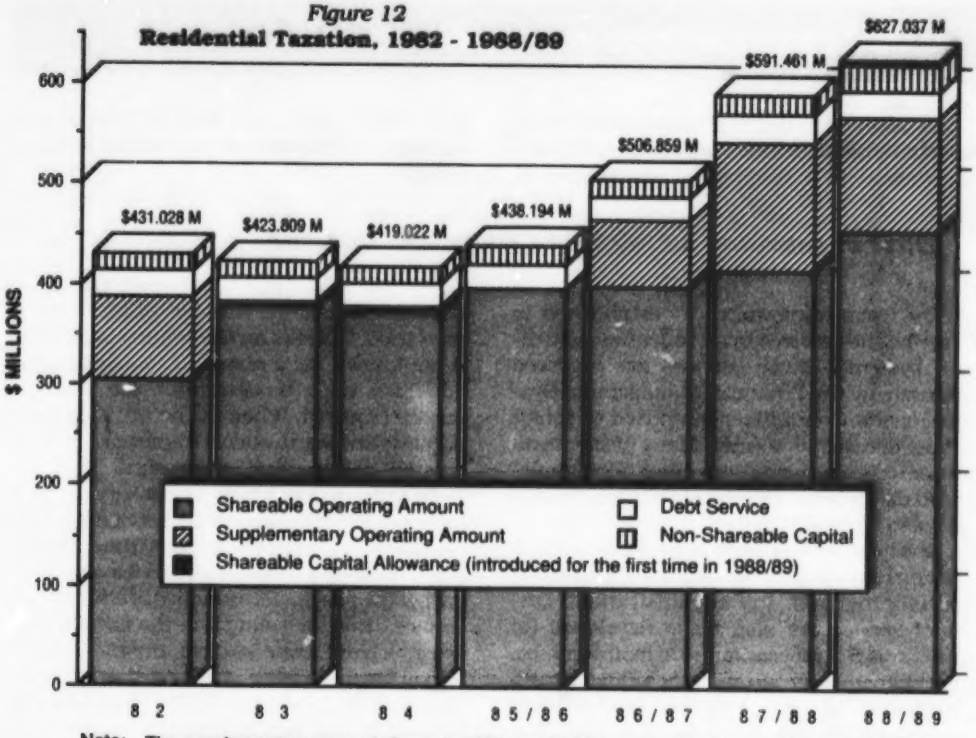


Figure 12

Residential Taxation, 1982 - 1988/89



Note: The supplementary amount shown in 1982 resulted from a funding formula that recognized 5% of the operating budget as a local (supplementary) amount.

The Accounting System - Reporting Expenditures

Following each school year, boards are required to submit audited financial statements to detail the expenditures they have made. They are in the same program structure as the fiscal frameworks and budgets. The reports allow officials from school districts and the Ministry of Education to review expenditure patterns in order to determine the source of costs in the education system.

As outlined in the first section, education financial management systems are intended to respond to a number of key factors in providing an adequate system. This section examines B.C.'s system in relation to those factors.

What constitutes an adequate education system?

The fiscal framework was established to describe the services in an "adequate education system". These services are reviewed annually by the Financial Management System Review Committee, composed of senior school district personnel. Many of the Committee's recommendations have been implemented. A process for internal Ministry review has also been initiated.

Levels of service are used in Functions 1-4 (elementary programs, secondary programs, special programs, and administration). Levels of service are also being developed for Functions 5-7 (operations and maintenance, miscellaneous programs, including health programs, and transportation). The last three operations are not as easily described. For example, a considerable amount of time has been spent examining levels of service for the operation and maintenance of schools. It has become apparent, however, that many more factors than the number of students are required to establish levels of service.

Data used in the fiscal framework are collected from a variety of sources. The primary source, however, is data which school districts send to the Ministry every September 30. When planning the size of the fiscal framework in March, the number of students in each school district for the coming September is not known. As a result, enrolment projections are used to determine the levels of service required. When the actual number of pupils is known, the fiscal framework is recalculated, using actual enrolments.

In order to introduce a new service, or to increase existing shareable service levels or cost factors, a school board has three options. First, it can argue that the service should be part of the provincial standard of educational service, thus including it in the fiscal framework. Second, the board can raise local taxes to pay for the service. The board would have to continue taxing locally for the service as long as it was not accepted into the fiscal framework. Third, as the fiscal framework is a method of determining the financial requirement of offering a provincially acceptable education program and does not dictate to boards how they must spend their funding, a board can priorize its spending so that the cost of the desired service can be paid out of the shareable operating amount. This necessarily involves reduction or elimination of other services or costs.

What level of funding is required to deliver this system in each local jurisdiction?

The annual review of the financial management system looks at the costs that are required to provide the levels of service that have been recognized. Discussions about the adequacy of funding are based largely on the experience of school districts in providing these services.

The Ministry receives expenditure information from all boards, using a common program structure employed for all fiscal framework funding, budgets and audit reports. This allows boards and the Province to ascertain how much is spent in each program area. As a result, the province is able to compare expenditures among districts, and to see if costs of services recognized in the fiscal framework reflect actual expenditures.

Table 2:

Gross Tax Paid by Owners of Average Homes for Shareable Operating and Supplementary Amounts

	Shareable Operating Amount					Supplementary Operating Amount				
	1986	1987	Change	1988	Change	1986	1987	Change	1988	Change
01 FERNIE	$234	$253	$19	$287	$34	$2	$26	$25	$71	$45
02 CRANBROOK	$237	$258	$21	$289	$31	$15	$82	$56	$110	$38
03 KIMBERLY	$270	$250	($20)	$238	($12)	$36	$53	$16	$73	$20
04 WINDERMERE	$347	$341	($6)	$337	($4)	$12	$52	$40	$79	$27
07 NELSON	$275	$271	($4)	$268	($3)	$20	$88	$68	$153	$65
09 CASTLEGAR	$303	$297	($5)	$301	$4	$29	$82	$53	$124	$42
10 ARROW LAKES	$245	$242	($3)	$248	$7	$10	$62	$52	$93	$31
11 TRAIL	$273	$267	($7)	$265	($1)	$25	$34	$9	$37	$3
12 GRAND FORKS	$269	$269	$1	$283	$13	$16	$66	$50	$79	$13
13 KETTLE VALLEY	$208	$225	$17	$243	$18	$17	$31	$14	$42	$11
14 SOUTH OKANAGAN	$311	$310	($0)	$315	$5	$2	$18	$16	$36	$18
15 PENTICTON	$279	$284	$5	$299	$15	$12	$36	$24	$38	$2
16 KEREMEOS	$245	$235	($11)	$233	($2)	($7)	($36)	($29)	($43)	($8)
17 PRINCETON	$174	$180	$6	$202	$21	$20	$51	$31	$7	($43)
18 GOLDEN	$283	$293	$11	$316	$23	($1)	$42	$44	$64	$22
19 REVELSTOKE	$217	$228	$12	$256	$27	$23	$60	$37	$70	$10
21 ARMSTRONG	$253	$261	$8	$298	$37	($14)	($38)	($24)	($42)	($4)
22 VERNON	$304	$304	($0)	$314	$10	$30	$93	$63	$138	$44
23 CENTRAL OKANAGAN	$334	$332	($2)	$327	($5)	$2	$31	$28	$67	$36
24 KAMLOOPS	$284	$285	$2	$292	$7	$9	$31	$23	$57	$26
26 NORTH THOMPSON	$223	$225	$1	$242	$17	$53	$121	$68	$142	$20
27 CARIBOO-CHILCOTIN	$203	$214	$11	$249	$35	$27	$64	$37	$53	($11)
28 QUESNEL	$232	$249	$17	$281	$32	$43	$119	$76	$152	$33
29 LILLOOET	$174	$181	$7	$302	$21	$46	$96	$49	$76	($20)
30 SOUTH CARIBOO	$182	$200	$18	$234	$34	$32	$111	$79	$123	$12
31 MERRITT	$171	$207	$36	$273	$66	($10)	($1)	$9	$5	$6
32 HOPE	$221	$229	$7	$260	$31	$52	$124	472	4127	44
33 CHILLIWACK	$232	$246	$13	$287	$42	$30	$58	$28	$31	($27)
34 ABBOTSFORD	$264	$288	$24	$326	$38	$12	$79	$67	$116	$37
35 LANGLEY	$349	$366	$18	$409	$43	$40	$67	$26	$56	($11)
36 SURREY	$384	$380	($4)	$389	$9	$31	$96	$64	$132	$36
37 DELTA	$387	$409	$23	$456	$47	$49	$137	$88	$166	$29
38 RICHMOND	$552	$530	($22)	$499	($31)	$19	$64	$45	$81	$17
39 VANCOUVER	$498	$514	$16	$543	$29	$35	$94	$59	$106	$12
40 NEW WESTMINSTER	$406	$414	$8	$421	$7	$43	$116	$73	$138	$23
41 BURNABY	$517	$517	($1)	$516	($1)	$36	$106	$70	$139	$33
42 MAPLE RIDGE-PITT MEADOWS	$391	$396	$6	$424	$28	$44	$149	$105	$175	$26
43 COQUITLAM	$404	$419	$15	$446	$26	$40	$125	$86	$187	$61
44 NORTH VANCOUVER	$572	$567	($5)	$567	($1)	$51	$137	$86	$192	$55
45 WEST VANCOUVER	$482	$478	($4)	$503	$25	$30	$102	$72	$143	$41
46 SUNSHINE COAST	$269	$304	$34	$317	$13	$19	$85	$66	$138	$53
47 POWELL RIVER	$274	$259	($15)	$257	($2)	$10	$37	$28	$86	$49
48 HOWE SOUND	$326	$324	($2)	$327	$3	$51	$154	$103	$167	$13
49 CENTRAL COAST	$196	$225	$28	$268	$43	$19	$63	$44	$43	($20)
50 QUEEN CHARLOTTE	$191	$209	$17	$246	$38	$2	($23)	($26)	($35)	($11)
52 PRINCE RUPERT	$238	$266	$28	$316	$50	$8	$61	$53	$77	$16
54 BULKLEY VALLEY	$226	$250	$24	$302	$52	$36	$89	$54	$97	$8
55 BURNS LAKE	$207	$217	$9	$233	$17	$40	$132	$92	$136	$4
56 NECHAKO	$214	$215	$1	$224	$9	$16	$47	$31	$59	$12
57 PRINCE GEORGE	$278	$289	$11	$304	$16	$26	$76	$49	$86	$10
58 PEACE RIVER SOUTH	$225	$253	$28	$299	$46	$12	$45	$33	$50	$5
60 PEACE RIVER NORTH	$246	$251	$5	$266	$15	$4	$54	$50	$122	$68
61 GREATER VICTORIA	$404	$411	$8	$417	$6	$31	$95	$64	$130	$36
62 SOOKE	$340	$359	$19	$380	$21	$24	$86	$62	$154	$68
63 SAANICH	$420	$430	$10	$456	$26	$10	$66	$56	$98	$32
64 GULF ISLANDS	$211	$250	$39	$323	$74	$17	$43	$26	$53	$10
65 COWICHAN	$308	$310	$3	$316	$6	$10	$65	$55	$145	$80
66 LAKE COWICHAN	$278	$279	$1	$289	$10	$8	$31	$23	$36	$5
68 NANAIMO	$266	$261	($6)	$259	($2)	$30	$102	$72	$127	$25
69 QUALICUM	$319	$318	($2)	$320	$3	$30	$93	$63	$104	$11
70 ALBERNI	$223	$235	$12	$256	$21	$18	$55	$37	$63	$7
71 COURTENAY	$262	$276	$13	$287	$11	$25	$67	$42	$73	$6
72 CAMPBELL RIVER	$317	$321	$5	$324	$3	$28	$122	$94	$179	$56
75 MISSION	$254	$269	$15	$295	$26	$53	$138	$84	$154	$16
76 AGASSIZ-HARR	$273	$256	($17)	$287	$31	($15)	($26)	($11)	($8)	$18
77 SUMMERLAND	$341	$335	($6)	$334	($2)	$2	$15	$13	$16	$1
80 KITIMAT	$299	$289	($11)	$288	($1)	$84	$164	$80	$128	($36)
81 FORT NELSON	$263	$273	$10	$289	$16	($10)	($9)	$2	$13	$22
84 VANCOUVER ISLAND WEST	$258	$291	$33	$341	$50	$2	$12	$10	$38	$26
85 VANCOUVER ISLAND NORTH	$289	$285	($4)	$287	$2	$22	$98	$75	$181	$83
88 CRESTON	$302	$300	($2)	$291	($9)	$21	$75	$54	$118	$43
87 STIKINE	$167	$131	($35)	$134	$2	$71	$79	$8	($65)	($144)
88 TERRACE	$174	$190	$16	$238	$49	$18	$69	$51	$74	$5
89 SHUSWAP	$299	$286	($12)	$292	$5	$12	$40	$27	$71	$31
92 NISGHA	$111	$92	($18)	$55	($37)	$17	($14)	($31)	($26)	($12)
TOTALS	**$382**	**$383**	**$2**	**$398**	**$15**	**$27**	**$80**	**$53**	**$106**	**$25**

What level of tax effort can be required of local taxpayers?

Prior to the implementation of the current system there were serious concerns over both residential and non-residential taxation. Local residents in some districts complained that their children were not receiving programs of similar quality to those acquired by children in other districts, even though their school taxes were comparable to those paid by residents in the "favoured" districts.

To some extent, this inequity was caused by variations in the size of the non-residential tax base available in each district. The Province now receives and disseminates non-residential tax revenue across the province on the basis of educational need and financial need.

The matter of inequality in residential taxes has also been addressed.

The variation in school taxes paid by homeowners decreased markedly. In 1981, the net school tax (the tax paid after the application of the Provincial Home Owner Grant) paid by the owner of an average home in the province towards the Basic Education Program was minus $74 with a range of $658. In 1988, the equivalent tax to pay for the shareable operating amount was minus $12, with a range of $512. This means the owner of an average home was actually able to apply $12 of the Home Owner Grant towards other property taxes. Table 2 (page 17) shows the shareable (provincially defined) and supplementary (locally determined) taxes paid by the owner of an average home from 1985 to 1988.

To what extent should local authorities be allowed to raise additional funds and how can they be held accountable for those funds?

The province and school boards have a clear picture of the sources of revenue for school district operations, including taxes and grants; the reasons for service or cost increases; and a clear picture of where money is spent.

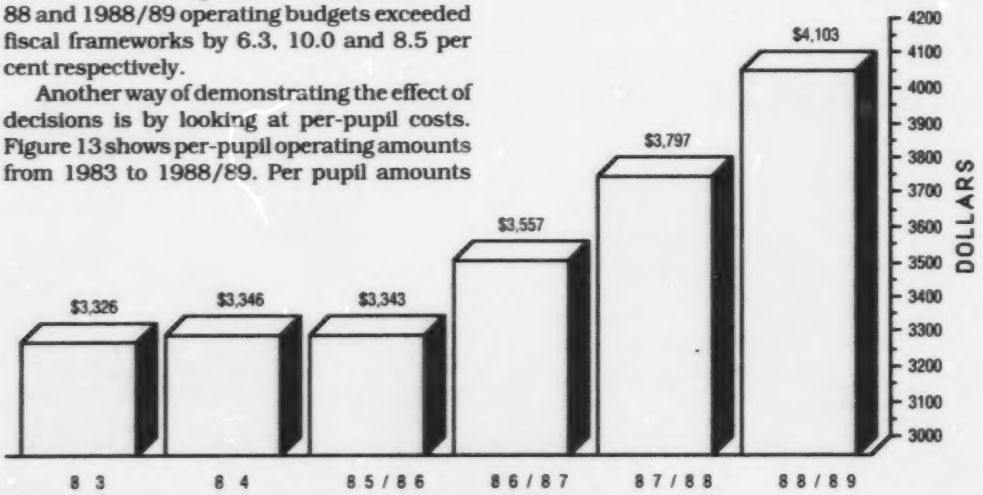
In the 1984, 1985 and 1985/86 school years, school board budgets were brought towards levels determined by the fiscal framework system, and school boards were not allowed to raise local taxes. In 1986/87, boards were once again empowered to raise taxes. As a result, across the province, 1986/87, 1987/88 and 1988/89 operating budgets exceeded fiscal frameworks by 6.3, 10.0 and 8.5 per cent respectively.

Another way of demonstrating the effect of decisions is by looking at per-pupil costs. Figure 13 shows per-pupil operating amounts from 1983 to 1988/89. Per pupil amounts remained relatively constant until 1986/87 and then began to rise sharply.

Now that taxing powers have been returned to boards, and with increased cost for

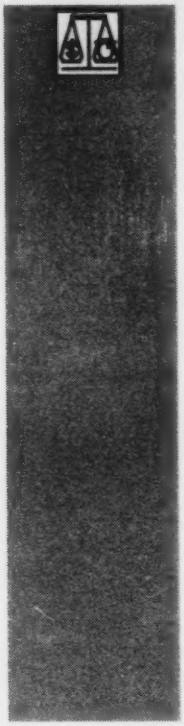
Figure 13

Per Pupil Gross Operating Budgets 1983 - 1988/89



NOTE: 1988/89 figures are preliminary, based on projected enrolment.

local options, the range of taxes to be paid is also increasing. In 1988, for instance, the average net tax paid was $105, with a range of $257. Table 3 (pp. 20-21) shows the taxes paid by the owner of an average home in each district of the province, separated into taxes to the shareable amount, the supplementary amount, and the debt services and non-shareable capital amounts for the 1988 taxation (calendar) year. In addition, it shows the impact of the Home Owner Grant on the taxes of the owner of an average home.



CONCLUSION

The school system in British Columbia is large and varied.

The systems that have been introduced in the past five years address many of the variations in pupil service costs and address citizens' willingness and ability to pay for those services.

The effectiveness of the current funding system is determined by the extent to which:

- all students have access to the provincial standards of education service (pupil equity);
- the level of resources applied brings about the desired achievement, i.e. the system performs well in relation to standards of performance (standards);
- taxes for these services are levied on homeowners according to their ability to pay (taxpayer equity);
- the additional taxation is recognized as providing for additional services for students in the district (flexibility); and
- programs and services are delivered in an efficient and cost-effective manner (accountability).

Table 3

Taxes Paid by the Owner of an Average Home for Each Component of School Tax

		SHARE. OPERATING AMOUNT			SUPP. OPERATING AMOUNT			DEBT SERVICE			NON-SHARE. CAPITAL		
		1987	1988	Chg	1987	1988	Chg	1987	1988	Chg	1987	1988	Chg
01	FERNIE	$253	$287	$34	$26	$71	$45	$26	$26	$0	$53	$54	$1
02	CRANBROOK	$258	$289	$31	$72	$110	$38	$23	$23	($1)	$44	$59	$15
03	KIMBERLEY	$250	$238	($12)	$53	$73	$20	$17	$19	$2	$40	$68	$28
04	WINDERMERE	$341	$337	($4)	$52	$79	$27	$26	$27	$1	$18	$22	$4
07	NELSON	$271	$268	($3)	$88	$153	$65	$19	$21	$2	$29	$19	($10)
09	CASTLEGAR	$297	$301	$4	$82	$124	$42	$27	$28	$2	$17	$22	$5
10	ARROW LAKES	$242	$248	$7	$62	$93	$31	$17	$23	$5	$24	$14	($10)
11	TRAIL	$267	$265	($1)	$34	$37	$3	$12	$15	$3	$33	$33	$0
12	GRAND FORKS	$269	$283	$13	$66	$79	$13	$21	$19	($2)	$8	$7	($2)
13	KETTLE VALLEY	$225	$243	$18	$31	$42	$11	$16	$16	($0)	$16	$16	($0)
14	SOUTH OK.	$310	$315	$5	$18	$36	$18	$27	$27	$1	$24	$19	($4)
15	PENTICTON	$284	$299	$15	$36	$38	$2	$23	$25	$1	$16	$17	$0
16	KEREMEOS	$235	$233	($2)	($36)	($43)	($8)	$17	$19	$2	$9	$9	($0)
17	PRINCETON	$180	$202	$21	$51	$7	($43)	$21	$22	$1	$4	$8	$4
18	GOLDEN	$293	$316	$23	$42	$64	$22	$19	$19	$0	$16	$21	$5
19	REVELSTOKE	$228	$256	$27	$60	$70	$10	$21	$23	$1	$42	$42	$1
21	ARMSTRONG	$261	$298	$37	($38)	($42)	($4)	$35	$35	$0	$0	$0	$0
22	VERNON	$304	$314	$10	$93	$138	$44	$28	$27	($1)	$16	$19	$3
23	CENTRAL OK.	$332	$327	($5)	$31	$67	$36	$30	$30	($1)	$14	$14	$1
24	KAMLOOPS	$285	$292	$7	$31	$57	$26	$24	$24	($0)	$23	$25	$1
26	N. THOMPSON	$225	$242	$17	$121	$142	$20	$16	$16	($1)	$7	$19	$12
27	CARIBOO-CHILCTN	$214	$249	$35	$64	$53	($11)	$22	$21	($1)	$16	$16	($0)
28	QUESNEL	$249	$281	$32	$119	$152	$33	$24	$24	$0	$47	$51	$4
29	LILLOOET	$181	$203	$21	$96	$76	($20)	$16	$16	$0	$15	$15	($0)
30	S. CARIBOO	$200	$234	$34	$111	$123	$12	$15	$13	($1)	$15	$10	($5)
31	MERRITT	$207	$273	$66	($1)	$5	$6	$14	$15	$1	$13	$13	$0
32	HOPE	$229	$260	$31	$124	$127	$4	$9	$12	$3	$39	$35	($3)
33	CHILLIWACK	$246	$287	$42	$58	$31	($27)	$21	$20	($1)	$18	$17	($0)
34	ABBOTSFORD	$288	$326	$38	$79	$116	$37	$34	$37	$2	$20	$24	$5
35	LANGLEY	$366	$409	$43	$67	$56	($11)	$44	$47	$3	$25	$29	$4
36	SURREY	$380	$389	$9	$96	$132	$36	$33	$37	$4	$24	$32	$8
37	DELTA	$409	$456	$47	$137	$166	$29	$41	$36	($5)	$14	$17	$3
38	RICHMOND	$530	$499	($31)	$64	$81	$17	$31	$30	($1)	$20	$28	$8
39	VANCOUVER	$514	$543	$29	$94	$106	$12	$11	$11	$1	$2	$0	($2)
40	NEW WEST.	$414	$421	$7	$116	$138	$23	$18	$23	$5	$7	$8	$1
41	BURNABY	$517	$516	($1)	$106	$139	$33	$11	$11	$1	$15	$14	($1)
42	M RIDGE-PITT M	$396	$424	$28	$149	$175	$26	$44	$45	$1	$17	$27	$10
43	COQUITLAM	$419	$446	$26	$125	$187	$61	$33	$32	($1)	$7	$15	$7
44	N. VANCOUVER	$567	$567	($1)	$137	$192	$55	$24	$23	($1)	$16	$17	$0
45	W. VANCOUVER	$478	$503	$25	$102	$143	$41	$22	$22	($1)	$18	$22	$4
46	SUNSHINE COAST	$304	$317	$13	$85	$138	$53	$24	$25	$1	$14	$15	$1
47	POWELL RIVER	$259	$257	($2)	$37	$86	$49	$10	$13	$4	$12	$18	$6
48	HOWE SOUND	$324	$327	$3	$154	$167	$13	$22	$24	$2	$37	$36	($1)
49	CENTRAL COAST	$225	$268	$43	$63	$43	($20)	$27	$27	$1	$7	$0	($7)
50	QUEEN CHARLOTTE	$209	$246	$38	($23)	($35)	($11)	$19	$22	$3	$7	$8	$1
52	PRINCE RUPERT	$266	$316	$50	$61	$77	$16	$25	$27	$2	$39	$46	$7
54	BULKLEY VALLEY	$250	$302	$52	$89	$97	$8	$27	$28	$1	$9	$9	$0
55	BURNS LAKE	$217	$233	$17	$132	$136	$4	$22	$24	$2	$30	$33	$3
56	NECHAKO	$215	$224	$9	$47	$59	$12	$22	$24	$2	$16	$17	$0
57	PRINCE GEORGE	$289	$304	$16	$76	$86	$10	$24	$23	($0)	$23	$25	$1
59	PEACE RIVER S.	$253	$299	$46	$45	$50	$5	$19	$20	$1	$19	$28	$9
60	PEACE RIVER N.	$251	$266	$15	$54	$122	$68	$16	$16	$0	$32	$32	$0
61	GREATER VICTORIA	$411	$417	$6	$95	$130	$36	$22	$22	$0	$10	$20	$10
62	SOOKE	$359	$380	$21	$86	$154	$68	$33	$35	$2	$25	$29	$4
63	SAANICH	$430	$456	$26	$66	$98	$32	$33	$32	($1)	$17	$20	$3
64	GULF ISLANDS	$250	$323	$74	$43	$53	$10	$31	$32	$1	$19	$29	$10
65	COWICHAN	$310	$316	$6	$65	$145	$80	$22	$23	$1	$29	$36	$7
66	LAKE COWICHAN	$279	$289	$10	$31	$36	$5	$16	$21	$5	$15	$19	$4
68	NANAIMO	$261	$259	($2)	$102	$127	$25	$20	$22	$2	$26	$29	$4
69	QUALICUM	$318	$320	$3	$93	$104	$11	$33	$33	($0)	$14	$17	$3
70	ALBERNI	$235	$256	$21	$55	$63	$7	$13	$15	$2	$17	$16	($1)
71	COURTENAY	$276	$287	$11	$67	$73	$6	$22	$23	$1	$13	$15	$2
72	CAMPBELL RIVER	$321	$324	$3	$122	$179	$56	$27	$28	$1	$21	$30	$10
75	MISSION	$269	$295	$26	$138	$154	$16	$30	$32	$2	$22	$34	$13
76	AGASSIZ-HARR	$256	$287	$31	($26)	($8)	$18	$14	$15	$1	$21	$26	$5
77	SUMMERLAND	$335	$334	($2)	$15	$16	$1	$29	$27	($2)	$10	$11	$1
80	KITIMAT	$289	$288	($1)	$164	$128	($36)	$14	$19	$5	$10	$25	$15
81	FORT NELSON	$273	$289	$16	($9)	$13	$22	$17	$16	($1)	$7	$7	$0
84	VAN ISLAND W	$291	$341	$50	$12	$38	$26	$17	$22	$5	$23	$45	$22
85	VAN ISLAND N	$285	$287	$2	$98	$181	$83	$29	$32	$3	$15	$19	$3
86	CRESTON	$300	$291	($9)	$75	$118	$43	$28	$27	($1)	$15	$26	$11
87	STIKINE	$131	$134	$2	$79	($65)	($144)	$21	$27	$6	$19	$11	($8)
88	TERRACE	$190	$238	$49	$69	$74	$5	$23	$24	$1	$6	$9	$4
89	SHUSWAP	$286	$292	$5	$40	$71	$31	$25	$26	$1	$16	$17	$1
92	NISGHA	$92	$55	($37)	($14)	($26)	($12)	$40	$75	$35	$0	$0	$0
	TOTALS	$353	$368	$15	$80	$105	$25	$23	$23	$1	$16	$19	$3

Table 3

Taxes Paid by the Owner of an Average Home for Each Component of School Tax

		SHARE. CAPITAL ALLOW.			TOTAL GROSS SCHOOL TAX			LESS HOME-OWNER GRANT	YIELDS NET SCHOOL TAX		
		1987	1988	Chg	1987	1988	Chg		1987	1988	Chg
01	FERNIE	$0	$1	$1	$358	$439	$82	($380)	($22)	$59	$82
02	CRANBROOK	$0	$1	$1	$397	$482	$85	($380)	$17	$102	$85
03	KIMBERLY	$0	$2	$2	$360	$401	$41	($380)	($20)	$21	$41
04	WINDERMERE	$0	$2	$2	$437	$466	$29	($380)	$57	$86	$29
07	NELSON	$0	$2	$2	$407	$463	$56	($380)	$27	$83	$56
09	CASTLEGAR	$0	$2	$2	$422	$478	$55	($380)	$42	$98	$55
10	ARROW LAKES	$0	$2	$2	$345	$380	$35	($380)	($35)	$0	$35
11	TRAIL	$0	$2	$2	$346	$352	$7	($380)	($34)	($28)	$7
12	GRAND FORKS	$0	$2	$2	$365	$389	$25	($380)	($15)	$9	$25
13	KETTLE VALLEY	$0	$1	$1	$288	$318	$30	($380)	($92)	($62)	$30
14	SOUTH OKANAGAN	$0	$3	$3	$378	$401	$23	($380)	($2)	$21	$23
15	PENTICTON	$0	$2	$2	$359	$380	$21	($380)	($21)	$0	$21
16	KEREMEOS	$0	$2	$2	$225	$219	($6)	($380)	($155)	($161)	($6)
17	PRINCETON	$0	$1	$1	$255	$239	($16)	($380)	($125)	($141)	($16)
18	GOLDEN	$0	$2	$2	$370	$422	$52	($380)	($10)	$42	$52
19	REVELSTOKE	$0	$2	$2	$351	$392	$41	($380)	($29)	$12	$41
21	ARMSTRONG	$0	$1	$1	$257	$291	$34	($380)	($123)	($89)	$34
22	VERNON	$0	$1	$1	$441	$499	$58	($380)	$61	$119	$58
23	CENTRL OKANAGAN	$0	$2	$2	$407	$439	$32	($380)	$27	$59	$32
24	KAMLOOPS	$0	$1	$1	$364	$400	$36	($380)	($16)	$20	$36
26	NORTH THOMPSON	$0	$1	$1	$370	$419	$50	($380)	($10)	$39	$50
27	CARIBOO-CHILCTN	$0	$1	$1	$315	$340	$25	($380)	($65)	($40)	$25
28	QUESNEL	$0	$1	$1	$438	$509	$71	($380)	$58	$129	$71
29	LILLOOET	$0	$1	$1	$309	$311	$2	($380)	($71)	($69)	$2
30	SOUTH CARIBOO	$0	$2	$2	$341	$382	$41	($380)	($39)	$2	$41
31	MERRITT	$0	$2	$2	$232	$307	$75	($380)	($148)	($73)	$75
32	HOPE	$0	$1	$1	$400	$436	$36	($380)	$20	$56	$36
33	CHILLIWACK	$0	$2	$2	$342	$358	$15	($380)	($38)	($22)	$15
34	ABBOTSFORD	$0	$1	$1	$421	$504	$83	($380)	$41	$124	$83
35	LANGLEY	$0	$1	$1	$502	$542	$40	($380)	$122	$162	$40
36	SURREY	$0	$2	$2	$532	$591	$59	($380)	$152	$211	$59
37	DELTA	$0	$1	$1	$601	$676	$75	($380)	$221	$296	$75
38	RICHMOND	$0	$2	$2	$645	$641	($5)	($380)	$265	$261	($5)
39	VANCOUVER	$0	$4	$4	$621	$665	$44	($380)	$241	$285	$44
40	NEW WESTMINSTER	$0	$3	$3	$554	$593	$39	($380)	$174	$213	$39
41	BURNABY	$0	$4	$4	$649	$685	$36	($380)	$269	$305	$36
42	M RIDGE-PITT M	$0	$2	$2	$606	$672	$66	($380)	$226	$292	$66
43	COQUITLAM	$0	$2	$2	$585	$681	$96	($380)	$205	$301	$96
44	NORTH VANCOUVER	$0	$3	$3	$744	$801	$57	($380)	$364	$421	$57
45	WEST VANCOUVER	$0	$4	$4	$620	$693	$73	($380)	$240	$313	$73
46	SUNSHINE COAST	$0	$2	$2	$428	$497	$69	($380)	$48	$117	$69
47	POWELL RIVER	$0	$2	$2	$318	$376	$58	($380)	($62)	($4)	$58
48	HOWE SOUND	$0	$2	$2	$536	$556	$20	($380)	$156	$176	$20
49	CENTRAL COAST	$0	$2	$2	$321	$339	$18	($380)	($59)	($41)	$18
50	QUEEN CHARLOTTE	$0	$2	$2	$211	$244	$32	($380)	($169)	($136)	$32
52	PRINCE RUPERT	$0	$2	$2	$391	$467	$77	($380)	$11	$87	$77
54	BULKLEY VALLEY	$0	$1	$1	$375	$438	$63	($380)	($5)	$58	$63
55	BURNS LAKE	$0	$2	$2	$400	$428	$28	($380)	$20	$48	$28
56	NECHAKO	$0	$2	$2	$300	$325	$25	($380)	($80)	($55)	$25
57	PRINCE GEORGE	$0	$1	$1	$411	$440	$28	($380)	$31	$60	$28
59	PEACE RIVER S.	$0	$1	$1	$335	$398	$63	($380)	($45)	$18	$63
60	PEACE RIVER N.	$0	$1	$1	$354	$438	$84	($380)	($26)	$58	$84
61	GR. VICTORIA	$0	$3	$3	$539	$593	$55	($380)	$159	$213	$55
62	SOOKE	$0	$2	$2	$503	$599	$97	($380)	$123	$219	$97
63	SAANICH	$0	$2	$2	$545	$609	$63	($380)	$165	$229	$63
64	GULF ISLANDS	$0	$2	$2	$342	$438	$96	($380)	($38)	$58	$96
65	COWICHAN	$0	$2	$2	$427	$523	$96	($380)	$47	$143	$96
66	LAKE COWICHAN	$0	$2	$2	$341	$367	$26	($380)	($39)	($13)	$26
68	NANAIMO	$0	$1	$1	$408	$437	$30	($380)	$28	$57	$30
69	QUALICUM	$0	$1	$1	$458	$476	$18	($380)	$78	$96	$18
70	ALBERNI	$0	$2	$2	$319	$350	$31	($380)	($61)	($30)	$31
71	COURTENAY	$0	$1	$1	$378	$400	$22	($380)	($2)	$20	$22
72	CAMPBELL RIVER	$0	$1	$1	$491	$562	$71	($380)	$111	$182	$71
75	MISSION	$0	$1	$1	$458	$516	$59	($380)	$78	$136	$59
76	AGASSIZ-HARR	$0	$2	$2	$265	$321	$56	($380)	($115)	($59)	$56
77	SUMMERLAND	$0	$2	$2	$389	$391	$1	($380)	$9	$11	$1
80	KITIMAT	$0	$2	$2	$478	$462	($16)	($380)	$98	$82	($16)
81	FORT NELSON	$0	$1	$1	$288	$325	$37	($380)	($92)	($55)	$37
84	VAN ISLAND W	$0	$1	$1	$343	$446	$104	($380)	($37)	$66	$104
85	VAN ISLAND N	$0	$2	$2	$427	$520	$93	($380)	$47	$140	$93
86	CRESTON	$0	$2	$2	$417	$464	$46	($380)	$37	$84	$46
87	STIKINE	$0	$1	$1	$251	$107	($144)	($380)	($129)	($273)	($144)
88	TERRACE	$0	$2	$2	$288	$348	$60	($380)	($92)	($32)	$60
89	SHUSWAP	$0	$2	$2	$367	$407	$40	($380)	($13)	$27	$40
92	NISGHA	$0	$3	$3	$118	$106	($12)	($380)	($262)	($274)	($12
TOTALS		$0	$2	$2	$472	$517	$45	($380)	$92	$137	$45

1988/89 FISCAL FRAMEWORK
EDUCATIONAL SERVICE LEVELS
MARCH 1, 1988

* denotes changes to Service Levels for the 1988/89 Fiscal Framework

FUNCTION 1: INSTRUCTION K-7

1.01 Kindergarten

Cost of 1 teaching unit for every 22 FTE students.
(where number of FTE students = FTE Kindergarten less FTE Kindergarten Program Cadre less FTE Kindergarten Special Programs).

1.02 Grades 1-7 *

For the first 1,600 students:
Cost of 1 teaching unit for every 25 students.
PLUS, for remaining students:
Cost of 1 teaching unit for every 26 students.

(where number of students = FTE enrolment in grades 1-7 less FTE enrolment in elementary Special Programs and elementary Program Cadre)

PLUS, for dispersed elementary schools:
the additional cost of running dispersed elementary schools over the cost of providing regular programs for those students in dispersed schools
where a dispersed school is defined as a school that is:

1. 30km or more from the board office; or
2. separated from the board office by water; or
3. the only school of its type (elementary or secondary) within 30km of the board office.

where the cost of running a dispersed school is defined to be:
For less than 11 students: Cost of 1 teaching unit;
For 11 or more students:
The GREATER of:

A. Cost of 1 teaching unit plus cost of 1 teaching unit for every 30 students;

OR

B. Cost of 1 teaching unit for every 25 students;

and where the additional cost of running a dispersed school is defined to be the cost calculated above less the cost of those students if they were in schools not defined to be dispersed.

A

1.04 Learning Assistance

For the first 1,000 students:
Cost of 1 teaching unit for every 300 students.
PLUS, for next 1,000 students:
Cost of 1 teaching unit for every 325 students.
PLUS, for next 2,000 students:
Cost of 1 teaching unit for every 350 students.
PLUS, for remaining students:
Cost of 1 teaching unit for every 385 students.

(where number of students = FTE enrolment in programs 1.01, 1.02, and 1.06)

1.05 Language and Cultural Programs

A. French Programs

For Immersion
Cost of Regular Instruction as provided in Programs 1.01 and 1.02.
PLUS, Special Start-up Grants for each new class (if any);
PLUS, Immersion Supply Unit per FTE student (Funded by the Federal Government);
PLUS, Estimated Special Projects Grants (Funded by the Federal Government) for each new class (if any).

For French as a Second Language
Cost of Regular Instruction as provided in Programs 1.01 and 1.02.
PLUS, French as a Second Language Supply Unit per FTE student (Funded by the Federal Government);
PLUS, Estimated Special Project Grants (Funded by the Federal Government) for each new class (if any).

B. Japanese Programs *

Special Start-up Grants for each new class (if any).

C. Mandarin Programs *

Special Start-up Grants for each new class (if any).

1.06 Program Cadre

For 10-25 students:
Cost of 1 teaching unit.
PLUS, 1 teaching unit for every 15 students in excess of 10.

For 26-100 students:
Cost of 2 teaching units.
PLUS, 1 teaching unit for every 37 students in excess of 25.

For 101 or more students:
Cost of 1 teaching unit for every 25 students.
PLUS, if the districts' average number of grades per teacher unit is:

3 - 3.99	0.6 aide per teaching unit;
4 - 4.99	0.8 aide per teaching unit;
5 or more	1.0 aide per teaching unit;

PLUS, Cadre Supply Unit per FTE student;

PLUS, Special Start-up Grants for each new class (if any);
PLUS, Estimated Special Project Grants (Funded by the Federal Government) for each new class (if any).

(where number of FTE students = FTE Elementary Program Cadre and includes Secondary Program Cadre enrolment where that enrolment is less than 15 [see 2.06])

1.07 Library

The LESSER of:
The Total District Instructional Cost for every elementary school;
OR
The Total District Instructional Cost for every 400 students.
PLUS, 1 Library Supply Unit for every 1,500 students.

(where number of students = FTE students enrolled in grades K-7)

1.08 Counseling

No provincial service levels.

1.09 Implementation/Inservice

The cost of 4 return trips to the board office, at the current Government rate per km, for each elementary teaching unit allocated by the Fiscal Framework for dispersed elementary schools. Schools which are less than 30km from the board office are provided the equivalent of 4 return trips of 30km.

PLUS, for Curriculum Implementation:;
1 Regular Curriculum Implementation Unit per regular FTE, and;
1 Dispersed Curriculum Implementation Unit per dispersed FTE.

1.10 Locally Developed Courses

No provincial service level.

1.11 Elementary School-Based Administration

Principal
1 school administrative unit for every 350 students.
PLUS, Support Costs (1 school-based clerical support unit + 1 elementary school supply and equipment unit) for every 350 students;
PLUS, Elementary Administrative Allowances:
1 per teaching unit generated in Function 1 + 1 per elementary teaching unit generated in Function 3 + 3 per school administrative unit generated in Function 1.

(where number of students = FTE students enrolled in grades K-7)

1.12 Summer School

No provincial service level.

A

1.13 Equipment Support *

1 Elementary School Equipment Support Unit per elementary school.
PLUS, 1 Pupil Equipment Support Unit per pupil.

FUNCTION 2: INSTRUCTION 8-12

2.02 Programs 8-12 *

For the first 1,600 students:
Cost of 1 teaching unit for every 22 students.
PLUS, for remaining students:
Cost of 1 teaching unit for every 23 students.

(where number of students = FTE enrolment in grades 8-12 less FTE Career Preparation and Secondary Program Cadre and Secondary Special Programs);

PLUS, for dispersed secondary schools:
the additional cost of running dispersed secondary schools over the cost of providing regular programs for those students in dispersed schools.
where a dispersed school is defined as a school that is:
1. 30km or more from the board office; or
2. separated from the board office by water; or
3. the only school of its type (elementary or secondary) within 30km of the board office.

where the cost of running a dispersed school is defined to be:
For less than 6 students: Cost of 1/2 teaching unit
For 6 - 10.99 students: Cost of 1 teaching unit;
For 11 or more students:
The GREATER of:
A. Cost of 1/2 teaching unit PLUS cost of 1 teaching unit for every 25 students; PLUS cost of the following number of teaching units for each of the listed grades for which the school has reported enrolment:

Grade	No. Teaching Units
8	0.50
9	0.50
10	1.00
11 (if grade enrolment >5)	1.50
12 (if grade enrolment >5)	2.00;

OR
B. Cost of 1 teaching unit for every 22 FTE students;

and where the additional cost of dispersion is defined to be the cost calculated above less the cost of those students if they were in schools not defined to be dispersed.

2.03 Career Preparation

For each approved program with grade 12 enrolment:
Cost of 0.45 teaching units.
PLUS, for every 20 grade 12 students in that program;
Cost of 1 teaching unit.

2.04 Learning Assistance

For the first 1,000 students:
Cost of 1 teaching unit for every 300 students.
PLUS, for the next 1,000 students:
Cost of 1 teaching unit. for every 325 students.
PLUS, for next 2,000 students:
Cost of 1 teaching unit for every 350 students.
PLUS, for remaining students:
Cost of 1 teaching unit for every 385 students.

(where students = FTE students enrolled in programs 2.02, 2.03 and 2.06)

2.05 Language and Cultural Programs

A. French Programs

For Immersion
Cost of Regular Instruction as provided in Program 2.02.
PLUS, Special Start-up Grants for each new class (if any);
PLUS, Immersion Supply Unit per FTE student (Funded by the Federal Government);
PLUS, Estimated Special Projects Grants (Funded by the Federal Government) for each new class (if any).

For French as a Second Language
Cost of Regular Instruction as provided in Program 2.02
PLUS, French as a Second Language Supply Unit per FTE student (Funded by the Federal Government);
PLUS, Estimated Special Project Grants (Funded by the Federal Government) for each new class (if any).

B. Japanese Programs *

Special Start-up Grants for each new class (if any).

C. Mandarin Programs *

Special Start-up Grants for each new class (if any).

2.06 Program Cadre

For 15-21 students:
Cost of 1 teaching unit.
For 22+ students:
Cost of 1 teaching unit for every 22 FTE students.

PLUS, if the district's average number of grades per teacher unit is:

2 - 2.99	cost of 0.2 teaching units;
3 - 3.99	cost of 0.4 teaching units;
4 or more	cost of 0.8 teaching units;

PLUS, Cadre Supply Unit per FTE student;
PLUS, Special Start-up Grants for each new class (if any);
PLUS, Estimated Special Project Grants (Funded by the Federal Government) for each new class (if any).

(where students = FTE students in Secondary Program Cadre; unless there are fewer than 15 FTE students in program 2.06, in which case they are added to the elementary Program Cadre enrolment)

2.07 Library

The LESSER of:
The Total District Instructional Cost for every secondary school;
OR
The Total District Instructional Cost for every 400 students.
PLUS, 1 Library Supply Unit for every 1,300 students.

(where the number of students = FTE students enrolled in grades 8-12).

2.08 Counseling

The Total District Instructional Cost for every 315 students.

(where number of students = FTE students enrolled in grades 8-12)

2.09 Implementation/Inservice *

The cost of 4 return trips to the board office, at the current Government rate per km, for each secondary teaching unit allocated by the Fiscal Framework for dispersed secondary schools. Schools which are less than 30km from the board office are provided the equivalent of 4 return trips of 30km.

PLUS, for Curriculum Implementation:
1 Regular Curriculum Implementation Unit per regular FTE, and;
1 Dispersed Curriculum Implementation Unit per dispersed FTE.

2.10 Locally Developed Programs

No provincial service level.

2.11 Secondary School-Based Administration

The LESSER of:

A.	Principal	1.0 School Administrative Unit for every 350 students;
	PLUS, Support Costs:	(1 school-based clerical support unit + 1 school supply and equipment unit) for every 500 students;
OR		
B.	Principal	1.0 School Administrative Unit for every school;
	PLUS, Support Costs:	(1 school-based clerical support unit + 1 school supply and equipment unit) for every 500 students;
	PLUS,	Administrative Assistance: 1 school administrative salary for every 750 students;
	PLUS,	Secondary Administrative Allowance: 1 per teaching unit generated in Func-

tion 2 + 1 per Secondary teaching unit generated in Function 3 + 5 per school administrative unit generated in Function 2.

(where number of students = FTE students enrolled in grades 8-12)

2.12 Summer School

No provincial service level.

2.13 *Equipment Support

1 Secondary School Equipment Support Unit per secondary school.
PLUS, 1 Pupil Equipment Support Unit per pupil.

FUNCTION 3: SPECIAL PROGRAMS

LOW INCIDENCE - HIGH COST

3.19 Multiple Handicapped *
) For 1st student: 0.5 Special T.U. + 1.0 aide;
) PLUS, For 2nd student: 1.0 aide;
) PLUS, For 3rd student: 1.0 aide;
) PLUS, For 4th student: 1.0 aide;
) PLUS, For remaining: 1/8 Special T.U. + 1/4 aide.

3.20 Trainable Mentally Handicapped *
3.21 Severe Profoundly Handicapped
3.22 Physically Handicapped
3.23 Visually Impaired
3.24 Hearing Impaired
3.25 Autistic
) For each program:
) For 1st student: 0.5 Special T.U. + 1.0 aide;
) PLUS, For 3rd student:: 0.5 aide;
) PLUS, For 4th student:: 0.5 aide;
) PLUS, For remaining: 1/8 Special T.U. + 1/8 aide;

PLUS: For Program 3.20, a provision for Job Training Experience where a secondary program which includes an approved Job Training Experience component:
For the 1st 10 students, 0.15 Teaching units for every 10 pupils;
For the next 10 students, 0.075 Teaching units for every 10 pupils;
For the remaining students, 0.01 Teaching unit for each pupil.

(where FTE students are headcount students in each program)

HIGH INCIDENCE - LOWER COST "A" *

3.26 Severely Learning Disabled
3.27 Educable Mentally Handicapped
3.28 Severe Behaviour
3.29 Rehabilitation
) For all four programs (as a unit):
) For 1st FTE student: 0.5 Teaching unit;
) PLUS, For 2nd FTE student: 0.5 Teaching unit;
) PLUS, For 3rd FTE student: 0.5 Teaching unit;
) PLUS, For 4th FTE student: 0.5 Teaching unit;
) PLUS, For the next 32 FTE students:
) 1.0 Teaching unit per 8 FTE students;
) PLUS, For remaining FTE students:
) (1.0 Teaching unit + 1.0 aide) per 14
) students.

(where FTE students are 3.5% of total FTE enrolment)

PLUS: For Program 3.27, a provision for Job Training Experience where a secondary program which includes an approved Job Training Experience component:
For the 1st 10 students, 0.15 Teaching units for every 10 pupils;
For the next 10 students, 0.075 Teaching units for every 10 pupils;
For the remaining students, 0.01 Teaching unit for each pupil.

HIGH INCIDENCE - LOWER COST "B" (Larger Groupings with Major Integration)

3.30 English as a Second Language

For the first 10 students:
Cost of 1 teaching unit for every 10 FTE students.
PLUS, for the next 80 students:
Cost of 1 teaching unit plus 0.5 aide for every 20 FTE students in excess of 10;
PLUS, for the next 4,910 students:
Cost of 1 teaching unit plus 0.5 aide for every 21FTE students in excess of 90;
PLUS, for the remaining students:
Cost of 1 teaching unit plus 0.5 aide for every 22 FTE students in excess of 5,000.

(where students are Headcount students in grades K-12)

3.31 Indian Education

For the first 10 FTE students:
Cost of 1 teaching unit for every 10 FTE students.
PLUS, for the remaining FTE students:
Cost of 1 teaching unit plus 0.5 aide for every 20 FTE students in excess of 10.

(where FTE students are Headcount students in grades K-12 in this program)

3.32 Gifted *

For the first 15 FTE students:
Cost of 1 teaching unit + 0.5 aide for every 15 students.
PLUS, for the next 60 FTE students:
Cost of 1 teaching unit + 0.5 aide for every 20 FTE;
PLUS, for the remaining FTE students:
Cost of 1 teaching unit + 0.5 aide for every 24 FTE students.

(where students are the lesser of FTE students in grades K-12 in this program or 2% of FTE students enrolled in grades K-12)

VARIABLE INCIDENCE PROGRAMS

3.33 Hospital Programs

The cost of 1 teaching unit for every 10,000 FTE students enrolled in grades K-12.

N.B. There is no provincial service level for those districts with funds provided through 100% Provincial Resource Programs for this purpose or where no program is offered by the district.

3.34 Homebound Programs

The cost of 1 teaching unit for every 6,000 FTE students enrolled in grades K-12.

N.B. There is no provincial service level for those districts with funds provided through 100% Provincial Resource Programs for this purpose or where no program is offered by the district.

OTHER SPECIAL EDUCATION PROGRAMS

3.08 Identification/Planning

The cost of 1.2 x (Total District Instructional Cost + 15% of Provincial Instructional Cost adjusted by the Freight rate index) for every 5,000 FTE students enrolled in grades K-12.

3.0f Implementation/Inservice

Service levels for this program are included in programs 3.20 through 3.34 and programs 1.09 and 2.09.

3.10 Locally Developed Programs

No provincial service level.

3.11 School-based Administration

These costs are included in Programs 1.11 and 2.11.

3.13 Special Health Services

The cost of 1.2 x health personnel unit for every 2,500 FTE students enrolled in grades K-12.

3.35 Funding & Placement Program

As approved by Special Education.

FUNCTION 4: DISTRICT ADMINISTRATION & INSTRUCTIONAL SUPPORT SERVICES

4.40 Board of School Trustees

1 trustee unit for each trustee approved by the Minister.

4.11 Educational Administration

a) Superintendent

For up to 500 FTE students:

1/2 x [1 Superintendent's salary + 1 Clerical Support Unit + 1 travel unit + 1 supplies & equipment unit] ;

For 500 to 1,000 FTE students:

$\frac{\text{FTE students}}{1{,}000}$ x [1 Superintendent's salary + 1 Clerical Support Unit + 1 travel unit + 1 supplies & equipment unit] ;

For more than 1,000 FTE students:

[1 Superintendent's salary + Clerical Support Unit
+ travel unit + supplies & equipment unit] ;

b) Supervisory Officer (Director of Instruction)
For the first 25,000 FTE students:
[1 Supervisory Officer's salary
+ 1/2 Clerical Support Unit
+ 1 travel unit
+ 1 supplies & equipment unit]
for every 5,000 FTE students;

PLUS
For the remaining FTE students:
[1 Supervisory Officer's salary
+ 1/2 Clerical Support Unit
+ 1 travel unit
+ 1 supplies & equipment unit]
for every 10,000 students beyond 25,000.

(where number of students = FTE students enrolled in grades K-12)

4.41 Business Administration

a) Secretary-Treasurer
For up to 500 FTE students:
1/2 x [1 Secretary-Treasurer's salary
+ 1 travel unit
+ 1.5 supplies & equipment unit]
For 500 to 1,000 FTE students:
FTE students / 1,000 x [1 Secretary-Treasurer's salary
+ 1 travel unit
+ 1.5 supplies & equipment unit]
For more than 1,000 FTE students:
[1 Secretary-Treasurer's salary
+ 1 travel unit
+ 1.5 supplies & equipment unit]
PLUS
For up to 1,500 FTE students:
1.5 Clerical Support Unit per Sec.-Treas.;
For 1,500 to 2,000 FTE students:
FTE student/1,000 x Clerical Support Unit
per Secretary-Treasurer;
For more than 2,000 FTE students:
2 Clerical Support Units per Secretary-Treasurer.

b) Business Professional Supervisory Staff
[1 Business Professional
supervisory staff salary
+ 1/6 travel unit
+ 1.5 supplies & equipment unit]
for every 5,000 FTE students.

PLUS
For less than 4,000 FTE students:
1 Clerical Support Unit per Business Professional
supervisory staff;

For 4,000 to 8,000 FTE students:
FTE/4,000 Clerical Support Unit per Business Professional supervisory staff;
For more than 8,000 FTE students:
2 Clerical Support Units per Business Professional supervisory staff.

c) Business Professional Support Staff

[Business Professional support staff salary
+ 1/6 travel unit
+ 1.5 supplies & equipment unit]
for every 5,000 FTE students.

PLUS
For less than 4,000 FTE students:
1 Clerical Support Unit per Business Professional support staff;
For 4,000 to 8,000 FTE students:
FTE/4,000 Clerical Support Unit per Business Professional support staff;
For more than 8,000 FTE students:
2 Clerical Support Unit per Business Professional support staff.

(where number of students = FTE students enrolled in grades K-12)

4.42 Personnel Relations

1 Personnel Relations unit per FTE student enrolled in grades K-12.

4.43 Instructional Support Services (Coordinators)

The GREATER of:
1 Coordinator Unit for every 10 schools;
OR
1 Coordinator Unit for every 2,000 FTE students;

where a Coordinator Unit is defined as:
1 Coordinator's salary
+ 1/4 Clerical Support Unit
+ 1 travel unit
+ 1 supplies & equipment unit.

4.44 Testing/Assessment

1 Testing Assessment unit per FTE student enrolled in grades K-12.

FUNCTION 5: OPERATIONS AND MAINTENANCE

Programs 5.41 through 5.55 excluding program 5.51:
Administration, Plant Maintenance, Maintenance of Grounds, Vehicle and Equipment Service and Maintenance, Repair and Maintenance of Instructional Equipment, Repair and Maintenance of Non-instructional Equipment.

The previous three years' expenditures per square metre adjusted for inflation, averaged, and then multiplied by the school district's area projected to be in operation for the budget year. This is calculated as follows:

1. Determine the cost per square metre for each of the three previous years;
2. Adjust each cost per square metre for inflation to the current year (using Vancouver CPI);
3. Determine the average cost per square metre over the three years.
4. Inflate the amount calculated in step 3 by 1.5%;
5. Multiply the inflated average cost per square metre by the school district area projected for the budget year; and,
6. Add, for net space projected to be eliminated from the space inventory from the current year, 20% of the inflated average cost per square metre for the projected space eliminated.

5.51 Custodial Services

The GREATER of:
The previous three years' expenditures per square metre adjusted for inflation, averaged, and then multiplied by the school district's area projected to be in operation for the budget year. This is calculated as follows:

1. Determine the cost per square metre for each of the three previous years;
2. Adjust each cost per square metre for inflation to the current year (using the Vancouver CPI);
3. Determine the average cost per square metre over the three years;
4. Inflate the amount calculated in step 3 by 1.5%; and,
5. Multiply the inflated average cost per square metre by the school district area projected for the budget year.

OR

1 Custodial-student unit per FTE student;
PLUS
1 Custodial-space unit per square metre.

5.56 Utilities

The previous year's utilities expenditures adjusted for inflation, averaged, and then multiplied by the average utilities cost per square metre by the current school area projected for the budget year. This is calculated as follows:

1. Determine the utilities cost per square metre for each of the three previous years;
2. Adjust each utilities cost per square metre for inflation to the current year (using the utilities component of the Housing Component of the Vancouver CPI);
3. Determine the average utilities cost per square metre over the three years;
4. Inflate the amount calculated in step 3 by 1.5%;
5. Multiply the inflated average utilities cost per square metre by the current school area projected for the budget year.; and,
6. Add, for net space projected to be eliminated from the space inventory from the current year, 20% of the inflated average utilities cost per square metre for the projected net space eliminated.

5.57 Leasing of Instructional or Non-instructional Space

Approved lease costs related to pending capital approval and enrolment growth.

FUNCTION 6: AUXILIARY SERVICES

6.07 District Resource Centre

No provincial service levels.

6.13 School Health Services *

The GREATER of:
1 District Health Unit per pupil
OR
1 Health Personnel Unit per 2,400 FTE.

6.60 Correspondence School *

Service level to be announced.

6.61 Continuing Education

Funding included in Function 2.

6.62 Supplies for Resale

No provincial service levels.

6.63 Community Use of Facilities

No provincial service levels.

6.64 Other

For each FTE student attending a school outside the B.C. public school system and for which a school district is required to pay a fee: the previous year's district gross per pupil operating cost (including teachers' pensions).

FUNCTION 7: TRANSPORTATION & HOUSING

7.41 Transportation & Housing Administration

This service level is included in the calculation of the service levels for Programs 7.70 through 7.73.

7.70 Regular Bus Service

School District Busing Contracted Busing	For school district and contract busing: the current number of daily kilometres (adjusted for a whole year) multiplied by the audited cost per kilometre in the previous year. (Preliminary estimates will be based on the most recently known audited costs, adjusted by the CPI).
Water Transportation Transportation Assistance	Costs as approved by Schools Facilities (adjusted by the CPI to December 1986 levels).

A

7.71 Special Programs Transport

Program Cadre	Costs as approved by Schools Facilities.
Special Education	One special education travel unit for every FTE student in Programs 3.19, 3.20, 3.21, 3.22, 3.23, 3.24, 3.25, 3.27, and 3.28.

7.72 Extra-curricular Transport

No provincial service levels.

7.73 Housing

Dormitory Boarding Allowance	Costs as approved by Schools Facilities.

SHAREABLE CAPITAL ALLOWANCE

The amount of the annual shareable capital allowance in the Fiscal Framework is to be credited to the **Shareable Capital Allowance** in the **Capital Fund**. The amount not spent in any year will remain in the reserve account to be spent in a future year.

Projects that extend the life of the plant are eligible for funding from the capital allowance. Examples are: roof replacement, mechanical and electrical upgrade, facility upgrade to protect the fabric of the plant and loss prevention projects.

To enable Facilities Services to ensure that the Capital Allowance is used for its intended purpose, School Boards will be required to submit a list of proposed projects for approval by Facilities Services prior to commencement of any work. Modifications to the approved list may be made only with the approval of Facilities Services.

The Service level for the Shareable Capital Allowance, based on the weighted average building age and the building replacement cost is calculated as follows:

STEP 1 Determination of the Total Shareable Capital Allowance (over the life of the buildings)

15% of the Total Insured Value of Building in the District inflated by a provision for multiple replacements

i.e.

Insured Value x 15% x (1 + Multiple Replacement Percentage)

STEP 2 Determination of the Annual Shareable Capital Allowance

The total amount is to be paid out over the expected life of the buildings in proportion to the weighted average age of the buildings.
Therefore,

Annual Shareable Capital Allowance is:

$$\frac{\text{Total Shareable Capital Allowance x Weighted Average Age}}{(1+2+3+4+5+...+40)}$$

NOTE: The minimum Annual Capital Allowance for each district is $30,000.

OTHER COSTS INCLUDED IN THE FISCAL FRAMEWORK

Local Programs

2% of the combined cost of Functions 1 and 2, or 2% of the combined cost of Function 1-3, if Function 3 is greater than or equal to 75% of the total costs of Functions 1-3.

OTHER COSTS EXCLUDED FROM THE FISCAL FRAMEWORK

Estimate of Employer's Share of Teachers' Pension Requirement

Teacher units supported by the Fiscal Framework	x	(8.8% of the first $23,000 of the reported District Average Salary [including all allowances] PLUS 10.3% of that salary)

Textbook Credit Allocation Program

September 30, 1988 Grade 1-12 enrolment	x	Textbook Allocation Amount

Provincial Resource Programs

Costs as approved by Special Education. These amounts are excluded from the Fiscal Framework and Shareable Operating Amount of each district, but will be included in the grants to school districts.

1988/89 FISCAL FRAMEWORK
DEFINITIONS AND COST FACTORS APPLICABLE TO ALL DISTRICTS
MARCH 1, 1988

* denotes changes in cost factors for the 1988/89 Fiscal Framework.
** weighted by the supplies and equipment remoteness adjustment.

********** FOR FUNCTIONS 1, 2, AND 3 **********

A. COSTS

* **Cost of a Teaching Unit**

  Total District Instructional Cost plus 8.8% of the provincial instructional cost (adjusted by the remoteness adjustment) for supplies, equipment and $500 for substitutes.

* **Cost of a Special Teaching Unit (Programs 3.20 - 3.25 only)**

  Total District Instructional Cost plus 12.0% of the provincial instructional cost (adjusted by the remoteness adjustment) for supplies, equipment and $500 for substitutes.

* **Total District Instructional Cost**

  Base District Instructional Cost plus the employer's share of statutory benefits plus provision for non-statutory benefits.

* **Base District Instructional Cost**

  For the 1988/89 Fiscal Framework, the Base District Instruction Cost is determined by averaging the District average teachers' salary adjusted for inflation with the Provincial Instructional cost. (See technical note #1.)

* **Cost of a School Administrative Unit**
  (Total District School Administrative Cost)

  Base District School Administrative Cost plus the employer's share of statutory benefits plus provision for non-statutory benefits.

* **Base District School Administrative Cost**

  For the 1988/89 Fiscal Framework, the Base District School Administrative Cost is determined by averaging the District average Administrator's salary adjusted for inflation with the Provincial Administrative Cost. (See technical note #1.)

* **Established Provincial Instructional Cost**

  $39,037 This amount is established by the Ministry and is reviewed annually to reflect wage settlements in B.C. and other economic factors. (See Technical note #1.)

* **Cost of an Aide**

  $15,000 Plus the employer's share of statutory benefits plus provision for non-statutory benefits plus 6.5% for the employer's share of pensions.

B

- **Cost of a Health Personnel Unit**

  The provincial instructional cost plus the employer's share of statutory benefits plus a provision for non-statutory benefits plus 6.5% for the employer's share of pensions plus 12% of the Provincial Instructional Cost adjusted by the Freight rate for supplies and equipment.

- **Cost of School-based Clerical Support**

  $19,000 Plus the employer's share of statutory benefits plus a provision for non-statutory benefits plus 6.5% for the employer's share of pensions. (Programs 1.11 & 2.11 only.)

B. BENEFITS

- **Statutory Benefits:**

  U.I.C.
  2.35% of Gross Salary x 1.4 to a maximum of $966.56
  C.P.P.
  2.0% of Gross Salary less $52.00 to a maximum of $478
  W.C.B.
  $.40 per $100 of Gross Salary

- **Provision for Non-statutory Benefits**

  $1,000 per employee

C. ALLOWANCES

Elementary Administrative Allowance	$350
Secondary Administrative Allowance	$400

D. GRANTS & UNITS

School Administrative Supply Unit **

Elementary (Program 1.11)	$7,000
Secondary (Program 2.11)	$10,000

- **Government Travel Rate** - 26 cents per kilometre

- **French Supply Units ****

◦ Cadre	-	Grade K-7	$70 per FTE pupil
	-	Grades 8-10	$55 per pupil
	-	Grades 11-12	$35 per pupil
◦ Immersion (Federally Funded)	-	Grade K-7	$70 per FTE pupil
	-	Grades 3-7	$65 per pupil
	-	Grades 8-10	$45 per pupil
	-	Grades 11-12	$25 per pupil
◦ French as a Second Language (Federally Funded)	-	Elementary	$4 per pupil
	-	Secondary	$2 per pupil

- **French Special Project Grants (Federally Funded)**

° Cadre & Immersion	-	Kindergarten	$ 8,000 per new class
	-	Grades 1-7	$13,500 per new class
	-	Grades 8-10	$12,700 per new class
	-	Grades 11-12	$7,200 per new class
° Late Immersion	-	Grade 6-7	$13,500 per new class
° French as a Second Language	-	Grades K-7	$400 per new class
	-	Grades 8-12	$200 per new class

- **French Provincial Start-up Grants**

° Cadre & Immersion	-	Grades K-7	$2,000 per new class
	-	Grades 8-10	$2,800 per new class
	-	Grades 11-12	$1,750 per new class

- **Japanese Language Start-up Grants**

-	Grades K-7	$2,000 per new class
-	Grades 8-10	$2,800 per new class
-	Grades 11-12	$1,750 per new class

- **Mandarin Language Start-up Grants**

-	Grades K-7	$2,000 per new class
-	Grades 8-10	$2,800 per new class
-	Grades 11-12	$1,750 per new class

- **Library Supplies and Equipment Unit ****

Established Provincial Instructional Cost

- **Curriculum Implementation Unit**

Regular	$19
Dispersed	$30

- **Equipment Support Unit**

Pupil	$7
Elementary School	$1,100
Secondary School	$1,500

B

********** FOR FUNCTION 4 **********

SALARIES

- Superintendent's Salary

For up to 10,000 FTE	-	$65,000 + $1.00 per FTE student
More than 10,000 FTE	-	$75,000 + $0.50 per FTE student in excess of 10,000

- Clerical Support Unit - $21,000 (For Function 4 only)

Secretary-Treasurer Salary - $10,000 less than Superintendent

Supervisor Officer Salary - $15% less than Superintendent

Business Professional Supervisory Staff Salary - 10% less than Secretary-Treasurer

Business Professional Support Staff Salary - 10% less than Business Professional Supervisory Staff

Instructional Support Service (Coordinator) Salary - 10% less than Supervisory Officer's Salary

GRANTS & UNITS

Trustee Unit **	-	$9,200
Travel Unit	-	$2,000 + Cost of 2 return trips from Board office to Vancouver
Supplies & Equipment Unit **	-	$3,000
Personnel Relations Unit	-	$ 15
• Testing & Assessment Unit	-	$ 10

** weighted by the supplies and equipment remoteness adjustment.

********** FOR FUNCTION 5 **********

Vancouver CPI

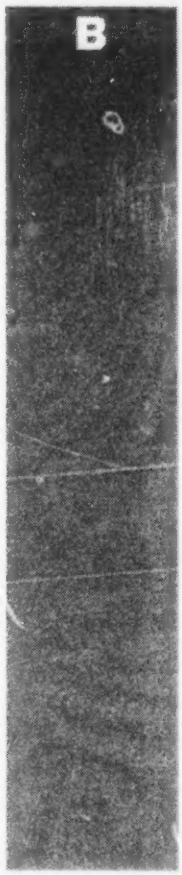
December 1985	126.7
December 1986	130.4
December 1987	135.1

Utilities Index

December 1985	148.3
December 1986	142.2
December 1987	142.8

Custodial Student Unit $60

Custodial Unit Space $12



********** FOR FUNCTION 6 **********

District Health Unit - 1983 audited expenditures divided by FTE pupils as of September 1982

* **Cost of a Health Personnel Unit**

The provincial instructional cost plus the employer's share of statutory benefits plus a provision for non-statutory benefits plus 6.5% for the employer's share of pensions plus 12% of the Provincial Instructional Cost adjusted by the Freight rate for supplies and equipment.

********** FOR FUNCTION 7 **********

Special Program Transportation Unit - $150

********** FOR SHAREABLE CAPITAL ALLOWANCE **********

* **Multiple Replacement Percentage** - 15%

********** FOR OTHER COSTS **********

* **Textbook Allocation Amount**

For districts with Grade 1-12 enrolment less than 9,000
$46 per pupil
For districts with Grade 1-12 enrolment greater than 9,000
$31 per pupil

C

APPENDIX C

THE SHARING RATIO

Determination of the recognized spending level for each district is only the first step in setting the level of provincial operating support. The second step requires the government to decide on the proportion of recognized costs to be covered by provincial grants and the proportion by local revenue, i.e., the sharing ratio. The goal is for grants to be distributed in such a way as to ensure each board is able to provide the core education program without resorting to unduly burdensome levels of taxation. Put differently, grants are allocated such that differences in fiscal capacity and cost do not prevent school boards from delivering the core education program. There is a strong element of equalization in provincial grants.

Today, government grants cover on average 75% of recognized spending but the proportion varies from district to district. Districts with a stronger revenue base receive less support than those with a weak revenue base. School boards finance their share of spending through a tax on residential property. The sharing ratio is calculated in two steps:

1. Each district receives a base grant equal to 55% of recognized or shareable spending.
2. Each district may receive a shared services grant to assist them in funding part of the remaining 45% of their recognized spending. Grants are given in proportion to each district's capacity to raise revenue relative to its needs, i.e., "wealthier" districts receive a smaller percentage funding than "poorer" districts.

The index of revenue raising capacity used to determine the shared services grant is the assessed value of residential property per pupil. The value of residential property in a district directly affects the school board's ability to raise property tax revenue. For example, Kamloops is able to raise $90 per pupil from a tax rate of $1 per thousand, less than one third the amount that can be raised by Burnaby using the same tax rate. The accompanying table shows the sharing ratios for selected school districts in 1987/88 and the associated revenue-raising capacity of the districts.

Sharing Ratios for Selected Districts - 1988/89

District	Provincial Sharing Ratio (%) Basic	Shared Services	Total	Revenue Raising Capacity Assessed value/ Pupil ($ '000)
West Vancouver	55	0	55	556
Burnaby	55	4	59	279
Qualicum	55	14	69	207
Creston	55	23	78	146
Langley	55	26	81	122
Kamloops	55	30	85	91
Fort Nelson	55	35	90	57
Provincial Average	**55**	**20**	**75**	**170**

DEFINITIONS OF TERMS USED IN THE FUNDING SYSTEM

A. OPERATING BUDGET
The total amount budgeted by School Boards in Functions 1-7.

B. FISCAL FRAMEWORK
The amount of the operating budget in which the Province is willing to share.

C. SUPPLEMENTARY OPERATING AMOUNT
School Board budgeted operating expenditures for Functions 1-7 LESS the amount established in the Fiscal Framework.

D. PROGRAM 3.35 (FUNDING & PLACEMENT PROGRAMS)
Programs offered to special needs pupils by School Boards on behalf of the Province and funded 100% by the Province.

E. FEDERAL FRENCH FUNDS
Special funds provided by the Federal Government to assist in the instruction of French.

F. TEACHERS' PENSIONS
An estimate of the employers' share of the Teachers' Pension payments.

G. SHAREABLE OPERATING AMOUNT
The amount established in the Fiscal Framework PLUS the amounts calculated by the Ministry of Education for teachers' pensions, LESS Program 3.35 and Federal French Funds.

H. 100% PROVINCIALLY AND FEDERALLY FUNDED PROGRAMS
These are programs and/or services paid for totally by the Provincial or Federal Governments. These include: Funds for Program 3.35, Federal French Funds and funds for textbooks.

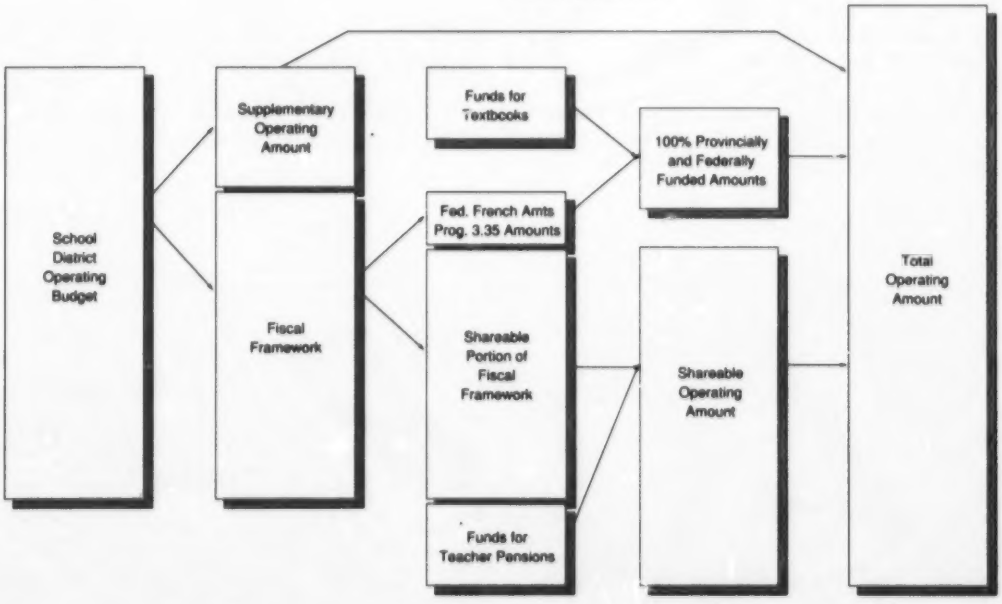
I. TOTAL OPERATING AMOUNT
This is the amount budgeted on behalf of school boards. It includes the districts' operating budgets, funds for textbooks and teacher pensions.

J. NET SHAREABLE OPERATING AMOUNT
The Shareable Operating Amount LESS 100% Provincial and Shared Revenues PLUS 100% Provincial and approved Shared Deficits and other adjustments.

K. NET SUPPLEMENTARY OPERATING AMOUNT
The Supplementary Operating Amount LESS 100% Local Revenues (excluding federal french grants) PLUS unapproved deficits and other local adjustments.

L. TOTAL SCHOOL DISTRICT BUDGET
The Amount budgeted by School Boards including the Operating Budget, Debt Service Amount, Non-shareable Capital Amount and the Shareable Capital Allowance.

M. GROSS TOTAL AMOUNT
The total school district budgets plus amount budgeted on behalf of school boards for Pensions and Textbooks.



T 1

TECHNICAL NOTE #1

CALCULATION OF THE BASE DISTRICT INSTRUCTIONAL COST AND THE BASE DISTRICT SCHOOL ADMINISTRATIVE COST

For the 1988/89 Fiscal Framework, the Base District Instructional Cost and the Base District School Administrative Cost have been calculated as follows:

STEP 1:

The number of School Administrators and their salaries reported by the Districts are shown in Columns (1) and (2). These salaries are calculated using the Base Salary and Isolation Allowance reported in form 2003.

The number of these Administrators supported by the Fiscal Framework is calculated in Columns (3) - (9). The Number of Administrators assigned to Teaching are included in determining the Base District Instructional Cost.

STEP 2:

The number of regular teachers and their salaries reported by the Districts are shown in Columns (10) and (11). These salaries are calculated using the Base Salary and Isolation Allowance reported in form 2003.

The number of teachers taking advantage of the Early Retirement Incentive Program and the corresponding salaries are shown in Columns (12) - (14).

The number of teachers taking advantage of the Career Transition Incentive Program and the corresponding salaries are shown in Columns (15) - (17).

STEP 3:

The district average teacher salary (18) is then calculated accounting for any Administrators assigned to teaching (9) and their salary, and any teachers opting for the Early Retirement or Career Transition Incentive Programs (12) and (15) and their salaries.

The District average teacher salary (18), with a provision for inflation, is then combined with the Provincial Instructional Cost (19) to determine the Base District Instructional Cost (20).

The District average school administrative salary (2) (21), with a provision for inflation, is then combined with the Provincial Administrative Cost (22) to determine the Base District Administrative Cost (23).

Step 1

Determination of Number of Administrators Recognized in Determining the District's Average Teacher Salary

	Teachers with Position Codes 8,9		Pupil Enrolments (Sept 87)			# of Secondary Schools	# of Admin. Assigned to:		
	FTE (1)	Ave Sal (2)	K (3)	1-7 (4)	8-12 (5)	(6)	Elem Adm (7)	Sec Adm (8)	Teaching (9)
01 FERNIE	14.00	44,333	133.5	2,066	1,286.75	3.28	6.2843	4.9957	2.7200
02 CRANBROOK	23.00	44,910	157.5	2,112	1,755.00	3.00	6.4843	5.3400	11.1757
03 KIMBERLY	11.00	44,456	60.0	837	762.25	1.35	2.5629	2.3663	6.0708
04 WINDERMERE	6.00	43,277	56.5	654	471.50	1.29	2.0300	1.9187	2.0513
07 NELSON	17.00	43,094	141.5	1,889	1,410.50	3.66	5.8014	5.5407	5.6579
08 CASTLEGAR	11.00	42,707	92.0	1,154	870.50	2.44	3.5600	3.6007	3.8393
10 ARROW LAKES	6.00	39,989	36.0	442	341.75	1.39	1.3657	1.4321	3.2022
11 TRAIL	17.00	43,791	135.5	1,766	1,457.50	2.66	5.4329	4.6033	6.9638
12 GRAND FORKS	6.00	44,148	43.0	643	482.75	1.00	1.9600	1.6437	2.3963
13 KETTLE VALLEY	2.00	41,362	24.0	312	222.00	1.00	0.9600	0.9303	0.1097
14 SOUTH OKANAGAN	10.00	44,062	91.0	1,205	860.00	2.00	3.7029	3.1467	3.1504
15 PENTICTON	21.00	44,466	172.0	2,490	1,979.00	3.00	7.6057	5.6387	7.7556
16 KEREMEOS	4.00	38,470	23.0	337	204.75	1.00	1.0286	0.8580	2.1134
17 PRINCETON	5.00	38,765	29.5	444	334.50	1.00	1.3529	1.4017	2.2454
18 GOLDEN	6.00	43,893	58.5	753	488.50	1.00	2.3186	1.6513	2.0301
19 REVELSTOKE	7.00	42,001	61.5	944	635.25	1.00	2.8729	1.8470	2.2801
21 ARMSTRONG	8.00	43,878	59.5	801	571.00	1.00	2.4586	1.7613	3.7801
22 VERNON	34.00	41,892	313.0	4,327	3,237.25	5.00	13.2571	9.3163	11.4266
23 CENTRAL OKANAGAN	52.00	43,794	555.5	8,011	6,194.00	9.00	24.4757	17.2587	10.2656
24 KAMLOOPS	71.00	43,361	591.5	8,190	6,432.00	9.83	25.0900	18.4060	27.5040
26 NORTH THOMPSON	6.00	42,292	47.5	556	410.25	1.00	1.7243	1.5470	2.7287
27 CARIBOO-CHILCOTIN	51.00	39,790	329.0	4,472	3,164.37	6.55	13.7000	10.7692	26.5308
28 QUESNEL	24.00	39,941	208.0	2,957	1,895.00	4.00	9.0429	6.5267	8.4304
29 LILLOOET	8.00	42,640	39.0	582	375.75	1.00	1.7743	1.5010	4.7247
30 SOUTH CARIBOO	11.00	42,697	53.0	772	550.75	2.85	2.3571	2.3079	6.3350
31 MERRITT	8.00	42,577	68.5	1,060	793.50	2.82	3.2243	3.3251	1.4506
32 HOPE	10.00	43,894	55.5	806	522.00	1.94	2.4614	2.1874	5.3512
33 CHILLIWACK	36.00	42,882	304.5	4,147	2,949.75	6.07	12.7186	10.0030	13.2784
34 ABBOTSFORD	55.00	43,673	530.0	6,973	4,428.50	7.00	21.4371	12.9047	20.6582
35 LANGLEY	65.00	43,444	662.0	8,499	6,064.00	6.66	26.1743	14.7453	24.0804
36 SURREY	133.00	43,580	1,607.0	20,397	12,683.25	17.08	62.8686	33.9910	36.1404
37 DELTA	61.00	44,511	575.0	8,757	7,555.00	7.83	26.6629	17.9033	16.4338
38 RICHMOND	83.00	45,127	699.5	9,754	6,911.25	9.85	29.8671	19.0650	34.0679
39 VANCOUVER	158.00	45,133	1,978.0	25,791	21,111.00	18.83	79.3400	46.9780	31.6820
40 NEW WESTMINSTER	16.50	46,770	157.5	1,910	1,630.00	1.00	5.9071	3.1733	7.4196
41 BURNABY	55.00	44,746	722.0	9,317	6,717.00	8.09	28.6829	17.0460	9.2711
42 MAPLE RIDGE-PITT M	29.00	44,245	406.0	5,150	3,461.00	4.00	15.8743	8.6147	4.5110
43 COQUITLAM	70.00	44,805	924.0	11,220	8,579.50	13.00	34.6971	24.4393	10.8636
44 NORTH VANCOUVER	79.80	44,056	593.0	7,718	6,282.25	8.00	23.7457	16.3763	39.6780
45 WEST VANCOUVER	31.00	42,312	196.0	2,551	2,313.12	2.56	7.8486	5.6442	17.5072
46 SUNSHINE COAST	14.00	43,008	115.5	1,567	1,041.25	2.83	4.8071	4.2183	4.9746
47 POWELL RIVER	14.00	44,112	124.5	1,549	1,415.75	4.25	4.7814	5.9327	3.2859
48 HOWE SOUND	14.60	42,717	138.5	1,869	999.00	3.00	5.7357	4.1863	4.6780
49 CENTRAL COAST	3.00	47,080	14.0	227	118.00	1.00	0.6886	0.4945	1.8169
50 QUEEN CHARLOTTE	6.00	43,488	47.0	629	377.75	1.61	1.9314	1.5830	2.4856
52 PRINCE RUPERT	17.00	42,274	158.0	2,048	1,551.25	2.62	6.3029	4.6883	6.0088
54 BULKLEY VALLEY	18.00	41,786	132.5	1,580	1,129.25	2.49	4.8929	3.9957	9.1114
55 BURNS LAKE	8.00	41,949	69.5	951	588.50	1.63	2.9157	2.4147	2.6696
56 NECHAKO	16.00	42,675	124.5	1,659	1,223.00	2.63	5.0957	4.2607	6.6436
57 PRINCE GEORGE	95.60	43,517	777.5	10,580	7,223.75	11.00	32.4500	20.6317	42.5183
59 PEACE RIVER SOUTH	29.00	42,981	260.0	3,087	1,953.75	6.12	9.5629	8.1871	11.2500
60 PEACE RIVER NORTH	27.00	42,481	224.5	2,915	1,876.00	5.48	8.9700	7.8613	10.1687
61 GR. VICTORIA	69.00	43,922	823.5	11,419	9,383.25	14.60	34.9786	27.1110	6.9104
62 SOOKE	41.00	43,550	280.5	4,164	3,009.40	4.00	12.6986	8.0125	20.2889
63 SAANICH	33.00	41,977	246.5	3,564	2,604.00	4.00	10.8871	7.4720	14.6409
64 GULF ISLANDS	9.00	42,833	67.5	791	408.00	1.51	2.4529	1.7097	4.8374
65 COWICHAN	32.00	42,346	266.5	3,706	2,750.25	4.40	11.3500	8.0670	12.5830
66 LAKE COWICHAN	7.60	42,096	41.5	531	400.50	1.00	1.6357	1.5340	4.4303
68 NANAIMO	59.00	42,930	526.0	7,082	4,901.00	7.00	21.7371	13.5347	23.7282
69 QUALICUM	19.00	41,958	145.5	1,890	1,376.50	3.68	5.8157	5.5153	7.6690
70 ALBERNI	29.00	42,148	221.0	3,340	2,566.75	4.00	10.1743	7.4223	11.4034
71 COURTENAY	33.00	41,322	283.0	3,895	2,702.00	6.35	11.9371	9.9527	11.1102
72 CAMPBELL RIVER	36.00	43,838	257.0	3,400	2,429.00	4.36	10.4486	7.5987	17.9527
75 MISSION	26.00	42,347	239.5	3,107	1,773.00	3.00	9.5614	5.3640	11.0746
78 AGASSIZ-HARR	5.00	44,637	25.5	393	295.50	0.84	1.1957	1.2340	2.5703
77 SUMMERLAND	6.00	44,929	49.5	704	621.75	1.00	2.1529	1.8290	2.0181
80 KITIMAT	11.00	42,370	112.5	1,194	1,071.00	2.00	3.7329	3.4280	3.8391
81 FORT NELSON	6.00	43,568	52.0	573	334.25	1.31	1.7857	1.4007	2.8136
84 VAN ISLAND WEST	6.00	42,945	36.0	567	304.00	1.70	1.7229	1.2739	3.0032
85 VAN ISLAND NORTH	15.00	45,018	120.0	1,686	1,035.00	2.51	5.1600	3.8900	5.9500
86 CRESTON	11.00	41,374	78.0	1,067	788.50	1.70	3.2714	2.7513	4.9773
87 STIKINE	6.00	43,127	21.5	307	141.50	1.70	0.9386	0.5930	4.4684
88 TERRACE	26.60	41,964	185.0	2,729	2,175.25	5.43	8.3257	8.3303	9.9440
89 SHUSWAP	28.00	42,294	172.0	2,691	2,016.75	5.00	9.1800	7.6890	12.1310
92 NISGHA	4.00	40,339	23.0	274	212.25	0.54	0.8486	0.8230	2.3284
TOTALS	2,101.70	43,437	19,442.5	260,501	191,190.64	311.32	799.84	557.70	744.17

T 1

Step 2

Determination of the District's Average Teacher Salary Used in Determining the District Instructional Cost

	Teachers with Position codes 0,5,6,10,11		Early Retir. Incent. Prg			Career Trans Incentive Prog		
				Average Salary of:			Average Salary of:	
	FTE (10)	Ave Sal (11)	# of Teachers (12)	Retiree (13)	Replacee (14)	# of Teachers (15)	Departee (16)	Replacee (17)
01 FERNIE	198.40	36,900	3	42,255	25,643	0	0	0
02 CRANBROOK	208.10	39,367	1	40,742	24,836	0	0	0
03 KIMBERLY	89.39	37,961	0	0	0	0	0	0
04 WINDERMERE	74.50	36,159	0	0	0	0	0	0
07 NELSON	190.98	37,566	2	37,676	22,398	0	0	0
09 CASTLEGAR	114.00	38,625	2	39,830	24,521	0	0	0
10 ARROW LAKES	54.00	36,190	1	33,000	23,055	1	35,566	23,055
11 TRAIL	181.96	38,088	3	37,641	25,030	0	0	0
12 GRAND FORKS	68.30	38,920	0	0	0	0	0	0
13 KETTLE VALLEY	38.73	36,763	2	34,523	26,240	0	0	0
14 SOUTH OKANAGAN	117.50	38,458	0	0	0	0	0	0
15 PENTICTON	235.71	37,245	1	44,291	21,549	3	34,051	22,904
16 KEREMEOS	31.94	35,264	0	0	0	0	0	0
17 PRINCETON	46.50	36,030	0	0	0	0	0	0
18 GOLDEN	75.65	35,560	0	0	0	0	0	0
19 REVELSTOKE	91.75	37,009	0	0	0	0	0	0
21 ARMSTRONG	72.60	36,335	0	0	0	0	0	0
22 VERNON	407.79	37,217	15	37,477	23,893	0	0	0
23 CENTRL OKANAGAN	745.50	38,207	7	34,041	23,281	0	0	0
24 KAMLOOPS	764.18	38,486	19	37,113	26,664	8	39,444	27,970
26 NORTH THOMPSON	57.00	38,825	0	0	0	4	39,653	25,124
27 CARIBOO-CHILCTN	401.98	36,255	1	28,646	21,898	5	38,406	23,965
28 QUESNEL	273.49	36,321	3	40,340	23,017	0	0	0
29 LILLOOET	56.50	35,089	3	44,239	25,199	1	41,019	25,650
30 SOUTH CARIBOO	83.73	36,309	2	33,484	25,724	3	34,099	25,724
31 MERRITT	108.00	36,888	2	42,257	26,141	0	0	0
32 HOPE	79.26	37,459	0	0	0	0	0	0
33 CHILLIWACK	378.37	35,715	4	34,314	21,650	3	37,947	22,378
34 ABBOTSFORD	612.72	35,636	2	28,945	21,672	0	0	0
35 LANGLEY	745.50	36,810	5	37,079	21,503	0	0	0
36 SURREY	1,768.70	36,755	14	38,999	19,937	0	0	0
37 DELTA	854.50	38,235	4	41,334	21,632	0	0	0
38 RICHMOND	837.08	38,771	11	41,423	24,114	0	0	0
39 VANCOUVER	2,620.35	38,665	18	42,543	22,100	20	37,563	24,063
40 NEW WESTMINSTER	196.15	38,660	2	57,790	22,829	0	0	0
41 BURNABY	936.36	38,900	9	39,787	22,856	0	0	0
42 M RIDGE-PITT M	490.81	36,664	8	38,325	22,394	0	0	0
43 COQUITLAM	1,065.70	38,103	9	38,134	22,339	0	0	0
44 NORTH VANCOUVER	756.20	38,210	4	43,040	21,484	9	42,206	22,119
45 WEST VANCOUVER	250.45	38,056	5	42,105	23,305	2	35,014	23,305
46 SUNSHINE COAST	157.45	36,150	0	0	0	0	0	0
47 POWELL RIVER	167.50	38,713	8	39,025	27,837	0	0	0
48 HOWE SOUND	72.58	36,529	1	31,464	22,207	0	0	0
49 CENTRAL COAST	28.50	37,360	0	0	0	0	0	0
50 QUEEN CHARLOTTE	62.60	35,458	0	0	0	0	0	0
52 PRINCE RUPERT	213.19	35,220	0	0	0	0	0	0
54 BULKLEY VALLEY	144.20	35,441	0	0	0	0	0	0
55 BURNS LAKE	98.29	33,316	0	0	0	0	0	0
56 NECHAKO	164.45	36,941	1	48,636	21,880	3	46,197	23,251
57 PRINCE GEORGE	917.21	37,525	4	39,279	21,601	9	39,830	21,601
59 PEACE RIVER S.	276.16	36,540	2	37,600	25,000	0	0	0
60 PEACE RIVER N.	261.19	36,136	2	29,948	23,014	0	0	
61 GR. VICTORIA	1,183.96	37,850	6	39,217	23,488	0	0	0
62 SOOKE	370.13	39,037	1	40,568	24,302	0	0	0
63 SAANICH	330.29	36,722	0	0	0	0	0	0
64 GULF ISLANDS	82.20	36,110	0	0	0	2	36,094	21,593
65 COWICHAN	351.35	38,955	6	37,592	24,602	0	0	0
66 LAKE COWICHAN	52.27	38,254	2	42,188	24,138	5	38,262	26,887
68 NANAIMO	648.01	37,347	5	37,797	21,589	0	0	0
69 QUALICUM	181.20	36,490	3	45,080	21,729	0	0	0
70 ALBERNI	323.98	39,192	3	40,749	22,408	0	0	0
71 COURTENAY	351.63	37,044	9	36,258	23,102	2	35,259	23,503
72 CAMPBELL RIVER	316.08	37,569	3	39,671	23,456	0	0	0
75 MISSION	258.10	34,645	4	35,903	21,248	0	0	0
78 AGASSIZ-HARR	42.71	38,704	0	0	0	0	0	0
77 SUMMERLAND	72.60	37,718	0	0	0	0	0	0
80 KITIMAT	128.90	37,126	1	41,276	24,429	0	0	0
81 FORT NELSON	53.05	35,917	1	42,025	28,481	0	0	0
84 VAN ISLAND W	58.90	35,939	0	0	0	0	0	0
85 VAN ISLAND N	160.40	37,954	0	0	0	0	0	0
86 CRESTON	115.11	37,889	1	31,292	23,526	3	37,882	25,873
87 STIKINE	38.23	38,160	0	0	0	0	0	0
88 TERRACE	285.70	34,543	2	41,083	24,364	0	0	0
89 SHUSWAP	263.05	37,893	3	39,305	21,345	0	0	0
92 NISGHA	38.00	34,703	0	0	0	0	0	0
TOTALS	**34,749.50**	**37,845**	**230**	**38,452**	**23,345**	**83**	**38,638**	**24,086**

Step 3

Determination of the District Instructional & Administrative Costs

	District Average Teacher Salary to Determine the D.I.C. (18)	Established Provincial Instruct. cost (19)	Base District Instruct. Cost (20)	District Average School Admin. Salary (21)	Established Provincial Admin. Cost (22)	Base District Admin. Cost (23)
01 FERNIE	37,248	39,037	38,701	44,333	44,702	45,182
02 CRANBROOK	39,722	39,037	39,975	44,910	44,702	45,480
03 KIMBERLY	38,374	39,037	39,281	44,456	44,702	45,246
04 WINDERMERE	36,350	39,037	38,239	43,277	44,702	44,639
07 NELSON	37,880	39,037	39,027	43,094	44,702	44,544
09 CASTLEGAR	39,018	39,037	39,613	42,707	44,702	44,345
10 ARROW LAKES	36,795	39,037	38,468	39,989	44,702	42,945
11 TRAIL	38,498	39,037	39,345	43,791	44,702	44,903
12 GRAND FORKS	39,097	39,037	39,653	44,148	44,702	45,087
13 KETTLE VALLEY	37,203	39,037	38,678	41,362	44,702	43,652
14 SOUTH OKANAGAN	38,604	39,037	39,400	44,062	44,702	45,043
15 PENTICTON	37,706	39,037	38,937	44,466	44,702	45,251
16 KEREMEOS	35,463	39,037	37,782	38,470	44,702	42,163
17 PRINCETON	36,156	39,037	38,139	38,765	44,702	42,315
18 GOLDEN	35,778	39,037	37,944	43,893	44,702	44,956
19 REVELSTOKE	37,130	39,037	38,640	42,001	44,702	43,982
21 ARMSTRONG	36,708	39,037	38,423	43,878	44,702	44,948
22 VERNON	37,830	39,037	39,001	41,892	44,702	43,925
23 CENTRL OKANAGAN	38,383	39,037	39,286	43,794	44,702	44,905
24 KAMLOOPS	39,022	39,037	39,615	43,361	44,702	44,682
26 NORTH THOMPSON	39,956	39,037	40,096	42,292	44,702	44,131
27 CARIBOO-CHILCTN	36,658	39,037	38,397	39,790	44,702	42,843
28 QUESNEL	36,614	39,037	38,375	39,941	44,702	42,921
29 LILLOOET	36,856	39,037	38,499	42,640	44,702	44,311
30 SOUTH CARIBOO	37,210	39,037	38,682	42,697	44,702	44,340
31 MERRITT	37,258	39,037	38,706	42,577	44,702	44,278
32 HOPE	37,866	39,037	39,019	43,894	44,702	44,956
33 CHILLIWACK	36,207	39,037	38,165	42,882	44,702	44,435
34 ABBOTSFORD	35,921	39,037	38,018	43,673	44,702	44,843
35 LANGLEY	37,119	39,037	38,635	43,444	44,702	44,725
36 SURREY	37,040	39,037	38,594	43,580	44,702	44,795
37 DELTA	38,444	39,037	39,317	44,511	44,702	45,274
38 RICHMOND	39,238	39,037	39,726	45,127	44,702	45,591
39 VANCOUVER	38,983	39,037	39,595	45,133	44,702	45,594
40 NEW WESTMINSTER	39,299	39,037	39,757	46,770	44,702	46,438
41 BURNABY	39,118	39,037	39,664	44,746	44,702	45,395
42 M RIDGE-PITT M	36,990	39,037	38,568	44,245	44,702	45,137
43 COQUITLAM	38,303	39,037	39,245	44,805	44,702	45,426
44 NORTH VANCOUVER	38,837	39,037	39,520	44,056	44,702	45,040
45 WEST VANCOUVER	38,772	39,037	39,486	42,312	44,702	44,142
46 SUNSHINE COAST	36,360	39,037	38,244	43,008	44,702	44,500
47 POWELL RIVER	39,341	39,037	39,779	44,112	44,702	45,069
48 HOWE SOUND	36,745	39,037	38,442	42,717	44,702	44,350
49 CENTRAL COAST	37,943	39,037	39,059	47,080	44,702	46,597
50 QUEEN CHARLOTTE	35,765	39,037	37,937	43,488	44,702	44,747
52 PRINCE RUPERT	35,413	39,037	37,756	42,274	44,702	44,122
54 BULKLEY VALLEY	35,818	39,037	37,965	41,786	44,702	43,871
55 BURNS LAKE	33,544	39,037	36,794	41,949	44,702	43,955
56 NECHAKO	37,722	39,037	38,945	42,675	44,702	44,329
57 PRINCE GEORGE	38,035	39,037	39,107	43,517	44,702	44,762
59 PEACE RIVER S.	36,836	39,037	38,489	42,981	44,702	44,486
60 PEACE RIVER N.	36,425	39,037	38,277	42,481	44,702	44,229
61 GR. VICTORIA	37,964	39,037	39,070	43,922	44,702	44,971
62 SOOKE	39,313	39,037	39,765	43,550	44,702	44,779
63 SAANICH	36,945	39,037	38,545	41,977	44,702	43,969
64 GULF ISLANDS	36,817	39,037	38,479	42,833	44,702	44,410
65 COWICHAN	39,286	39,037	39,751	42,346	44,702	44,159
66 LAKE COWICHAN	40,194	39,037	40,218	42,096	44,702	44,030
68 NANAIMO	37,665	39,037	38,916	42,930	44,702	44,460
69 QUALICUM	37,083	39,037	38,616	41,958	44,702	43,959
70 ALBERNI	39,457	39,037	39,839	42,148	44,702	44,057
71 COURTENAY	37,566	39,037	38,865	41,322	44,702	43,632
72 CAMPBELL RIVER	38,052	39,037	39,115	43,838	44,702	44,928
75 MISSION	35,180	39,037	37,636	42,347	44,702	44,160
76 AGASSIZ-HARR	39,041	39,037	39,625	44,637	44,702	45,339
77 SUMMERLAND	37,913	39,037	39,044	44,929	44,702	45,489
80 KITIMAT	37,405	39,037	38,782	42,370	44,702	44,172
81 FORT NELSON	36,545	39,037	38,339	43,568	44,702	44,789
84 VAN ISLAND W	36,279	39,037	38,202	42,945	44,702	44,468
85 VAN ISLAND N	38,207	39,037	39,135	45,018	44,702	45,535
86 CRESTON	38,398	39,037	39,293	41,374	44,702	43,659
87 STIKINE	38,680	39,037	39,439	43,127	44,702	44,561
88 TERRACE	34,906	39,037	37,495	41,964	44,702	43,962
89 SHUSWAP	38,283	39,037	39,234	42,294	44,702	44,132
92 NISGHA	35,028	39,037	37,558	40,339	44,702	43,126
TOTALS	**37,901**	**39,037**	**39,038**	**43,437**	**44,702**	**44,721**

T 2

TECHNICAL NOTE #2

DETERMINATION OF REMOTENESS ADJUSTMENT FOR SUPPLIES AND EQUIPMENT UNIT USED IN THE 1988/89 FISCAL FRAMEWORK

The attached table outlines the steps used to calculate the Remoteness Adjustment used in the Supplies and Equipment Unit calculations.

Column 1 indicates the location of Board Offices, and columns 2-4 set out the cost of shipping 500 pounds of paper from Vancouver to these various locations using three major carriers.

Calculation of the Remoteness Adjustment is as follows:

1. In districts where the lowest rates are offered by C.P. Express or Loomis, this lowest cost is used to establish the "Minimum Rates From Vancouver" (Column 5). For example, the minimum rate for District 31 (Merritt) is $40.90 (the cost of shipping by C.P. Express).

2. In districts where the lowest rates are offered by the Postal Service, the Ministry assumes that the District can ship 1/2 of its goods by the Post Office and 1/2 by the next least expensive carrier. Thus, the "Minimum Rates From Vancouver" is the average of the costs of shipping by the Post Office and the next least expensive carrier. For example, for District 59 (Peace River South), the minimum rate is $69.7, (the average of the Post Office rate of $63.36 and the C.P. Express rate of $6.12).

3. It is assumed that the Supplies and Equipment Unit is sufficient to cover the first $15.80. Thus, this amount is subtracted from each District's specific Minimum Rate. Column 6 shows these adjusted rates.

4. Column 7 converts the 1988/89 Remoteness Adjustment into a percentage by dividing the adjusted minimum rate of Column 6 by $500. For example, for Fernie School District, the converted Remoteness Adjustment is calculated as:
$53.4/$500 = $10.68 or 11%.

Freight Rates for the 1988/89 Fiscal Framework

T 2

(1)	Cost of Shipping 500 Pounds of Paper From Vancouver to the Board Offices: CP Express & Transport (2)	Canada Postal Services (3)	Loomis (4)	Minimum Rates From Vancouver (5)	Minimum Rate Less Vancouver Rate (6)	Required Percentage Assuming 500 Pounds Costs $500 (7)
01 FERNIE	110.70	63.36	70.91	67.1	53.4	11.0%
02 CRANBROOK	104.00	63.36	70.16	66.8	53.0	11.0%
03 KIMBERLY	107.20	63.36	70.16	66.8	53.0	11.0%
04 INVERMERE	141.10	63.36	71.16	67.3	53.5	11.0%
07 NELSON	91.60	63.36	54.41	54.4	40.7	8.0%
09 CASTLEGAR	89.15	63.36	54.41	54.4	40.7	8.0%
10 NAKUSP	117.15	63.36	141.50	90.3	76.5	15.0%
11 TRAIL	90.00	63.36	54.41	54.4	40.7	8.0%
12 GRAND FORKS	79.15	63.36	54.41	54.4	40.7	8.0%
13 MIDWAY	77.65	63.36	54.41	54.4	40.7	8.0%
14 OLIVER	72.95	63.36	54.41	54.4	40.7	8.0%
15 PENTICTON	71.45	63.36	54.41	54.4	40.7	8.0%
16 KEREMEOS	66.85	63.36	55.16	55.2	41.4	8.0%
17 PRINCETON	62.00	63.36	54.41	54.4	40.7	8.0%
18 GOLDEN	125.95	63.36	55.91	55.9	42.2	8.0%
19 REVELSTOKE	91.50	63.36	55.16	55.2	41.4	8.0%
21 ARMSTRONG	95.45	63.36	55.16	55.2	41.4	8.0%
22 VERNON	81.10	63.36	54.41	54.4	40.7	8.0%
23 KELOWNA	77.70	63.36	54.41	54.4	40.7	8.0%
24 KAMLOOPS	72.10	63.36	54.41	54.4	40.7	8.0%
26 CLEARWATER	84.80	63.36	55.16	55.2	41.4	8.0%
27 WILLIAMS LAKE	73.40	63.36	54.41	54.4	40.7	8.0%
28 QUESNEL	75.15	63.36	58.76	58.8	45.0	9.0%
29 LILLOOET	95.85	63.36	43.54	43.5	29.8	6.0%
30 ASHCROFT	54.90	63.36	42.79	42.8	29.0	6.0%
31 MERRITT	40.90	63.36	55.16	40.9	27.1	5.0%
32 HOPE	30.31	63.36	34.99	30.3	16.6	3.0%
33 CHILLIWACK	17.50	63.36	31.20	17.5	3.7	1.0%
34 ABBOTSFORD	17.00	63.36	22.20	17.0	3.2	1.0%
35 LANGLEY	N/A	63.36	18.22	18.2	4.5	1.0%
36 SURREY	N/A	63.36	14.21	14.2	0.5	0.0%
37 DELTA	N/A	63.36	18.22	18.2	4.5	1.0%
38 RICHMOND	N/A	63.36	13.76	13.8	0.0	0.0%
39 VANCOUVER	N/A	63.36	13.76	13.8	0.0	0.0%
40 NEW WESTMINSTER	N/A	63.36	13.76	13.8	0.0	0.0%
41 BURNABY	N/A	63.36	13.76	13.8	0.0	0.0%
42 MAPLE RIDGE	N/A	63.36	22.20	22.2	8.4	2.0%
43 COQUITLAM	N/A	63.36	13.80	13.8	0.0	0.0%
44 NORTH VANCOUVER	N/A	63.36	13.76	13.8	0.0	0.0%
45 WEST VANCOUVER	N/A	63.36	13.76	13.8	0.0	0.0%
46 GIBSONS	40.63	63.36	62.15	40.6	26.9	5.0%
47 POWELL RIVER	32.30	63.36	42.79	32.0	18.2	4.0%
48 SQUAMISH	25.25	63.36	34.99	25.3	11.5	2.0%
49 HAGENSBORG	N/A	63.36	372.55	218.0	204.2	41.0%
50 QUEEN CHARLOTTE CITY	N/A	63.36	399.50	231.4	217.7	44.0%
52 PRINCE RUPERT	N/A	63.36	70.89	67.1	53.4	11.0%
54 SMITHERS	N/A	63.36	70.89	67.1	53.4	11.0%
55 BURNS LAKE	N/A	63.36	60.26	60.3	46.5	9.0%
56 VANDERHOOF	N/A	63.36	59.51	59.5	45.8	9.0%
57 PRINCE GEORGE	N/A	63.36	58.76	58.8	45.0	9.0%
59 DAWSON CREEK	N/A	63.36	76.12	69.7	56.0	11.0%
60 FORT ST. JOHN	N/A	63.36	76.12	69.7	56.0	11.0%
61 VICTORIA	45.35	63.36	35.25	35.3	21.5	4.0%
62 SOOKE	45.35	63.36	36.00	36.0	22.2	4.0%
63 SAANICHTON	45.35	63.36	35.25	35.3	21.5	4.0%
64 GANGES	68.30	63.36	70.25	65.8	52.1	10.0%
65 DUNCAN	58.10	63.36	35.25	35.3	21.5	4.0%
66 LAKE COWICHAN	66.80	63.36	37.50	37.5	23.7	5.0%
68 NANAIMO	46.25	63.36	35.25	35.3	21.5	4.0%
69 QUALICUM BEACH	58.10	63.36	35.25	35.3	21.5	4.0%
70 ALBERNI	60.55	63.36	36.75	36.8	23.0	5.0%
71 COURTENAY	63.10	63.36	42.79	42.8	29.0	6.0%
72 CAMPBELL RIVER	65.85	63.36	42.79	42.8	29.0	6.0%
75 MISSION	17.00	63.36	22.20	17.0	3.2	1.0%
76 AGASSIZ	17.10	63.36	34.99	17.1	3.3	1.0%
77 SUMMERLAND	72.95	63.36	55.16	55.2	41.4	8.0%
80 KITIMAT	N/A	63.36	75.37	69.4	55.6	11.0%
81 FORT NELSON	N/A	63.36	195.75	129.6	115.8	23.0%
84 GOLD RIVER	90.95	63.36	45.04	45.0	31.3	6.0%
85 PORT HARDY	95.60	63.36	59.51	59.5	45.8	9.0%
86 CRESTON	98.10	63.36	70.16	66.8	53.0	11.0%
87 CASSIAR	N/A	63.36	630.00	346.7	332.9	67.0%
88 TERRACE	N/A	63.36	74.62	69.0	55.2	11.0%
89 SALMON ARM	94.90	63.36	55.16	55.2	41.4	8.0%
92 NEW AIYANSH	N/A	63.36	126.62	95.0	81.2	16.0%